

Annual Report
2023

I RARO MAI O HAURAKI





OUR VISION

Kia tū tika ai Te Whare Tapu Ō Ngāpuhi

That the sacred house of Ngāpuhi stands strong.

OUR MISSION

**Mā te Rūnanga e ārahi atu
i te wairuatanga
i te pāporitanga
i te tikanga me te tupu whai hua mō Ngāpuhi
kia hua ai ki te katoa o Ngāpuhi te
mana motuhake me te ora tonu.**

We lead the spiritual, social, cultural, environmental and economic growth of Ngāpuhi by ensuring the self-determination and ongoing sustainability of our people.

Ko te kaupapa o tēnei tau

THIS YEAR'S THEME


**Boundaries of Te Whare Ō Puhi and Te Whare Tapu Ō Ngāpuhi
and distinctions between Ngāpuhi Iwi and Ngāpuhi-Nui-Tonu.**

Ko Te Whare Ō Puhi,
mai i Tāmaki ki Te Rerenga Wairua.

Ko ngā pātū o te whare ko Ngāti
Whātua, ko Te Rārawa, ko Te Aupōuri,
ko Ngāti Kahu, ko Ngāpuhi ki roto.

Ko ngā rārangī maunga ko ngā
Poutokomanawa ka hikia
te Tāhūhū o Te Whare Ō Puhi.

The house of Puhi stretches from Tāmaki
(inclusive of Kākākareama [Te Ramarama])
in the south to Cape Reinga in the north, its
walls are the Iwi of: Ngāti Whātua in the south,
Te Rārawa in the northwest, Te Aupōuri in
the north and Ngāti Kahu in the northeast,
Ngāpuhi is within the house with the
mountains of significance within Ngāpuhi-nui-
tonu being the pillars or poupou, which hold
the ridgepole aloft.



Ngāpuhi have traditions of innovation, inquiry, confidence, and adaptation, as well as a fierce sense of balance and integrity. Since the times of Rāhiri and earlier, with tūpuna who came from Hawaiiki, and even before Hongi Hika, these things were valued, demonstrated, and measured with pride. In times of global change, when the first European traders came to Kororāreka, external influences caused different approaches to traditional practices.

As whenua became something to trade and covet rather than cherish and nurture to sustain whānau, we have records of Hongi Hika directing Ngāpuhi to maintain and establish presence on whenua in the south at Ramarama, Kākāramea undertaken by wahine rongonui, Matiretoha. Regardless of whether these were actions of a man with significant foresight, or one who had observed and understood the ways of the Pākehā and knew that his people must adapt, the effect is the same:

Ngāpuhi have had an enduring presence in Tāmaki.

This is important because various other sources would have you think that Ngāpuhi are a mid-northern iwi

with boundaries from Hokianga Harbour (West) to the Bay of Islands (East), and Whangārei (South.) That's only part of the story because it omits the rich kōrero, haka, and history we have with Tāmaki (our southern boundary), and also the five-strong iwi relationships in the far north, to Te Rerenga Wairua (our northern boundary.)

We acknowledge with pride **Te Whare Ō Puhi** mai i Tāmaki ki te Rerenga Wairua, and within that area the maunga of Ngāpuhi and distinguish this to be **Te Whare Tapu Ō Ngāpuhi**. This clearly makes the distinction between Ngāpuhi Iwi and Ngāpuhi-nui-tonu, inclusive of all northern Iwi, initially Ngāpuhi, Te Rarawa, Te Aupōuri, Ngāti Kahu and Ngāti Whātua. This is memorialised in a stanza of a Ngāpuhi waiata as:

'...Ngāpuhi, Te Rarawa e tū mai nei

Ko Ngāti Whātua kei runga o Tāmaki

Ka huri Hakararo ko Ngāti Kahu-nui

Me Te Aupōuri e...'

He Hakatauki

KO TE WHARE TAPU Ō NGĀPUHI

This hakatauki depicts the sacred house of Ngāpuhi. Papatūānuku is the foundation, Ranginui is the overarching tuanui with the sacred mountains being the poupou. The boundaries are within the area covered by these sacred maunga of Ngāpuhi.

Ko te Te Whare Tapu Ō Ngāpuhi he mea hanga.

**Ko Papatūānuku e takoto nei ko te paparahi,
ko Ranginui e tū iho nei ko te tuānui.**

**Ko ōna maunga ko ngā poupou o te whare.
Pūhangatohorā titiro ki te Ramaroa.**

**Te Ramaroa titiro ki Whiria, ki te paiaka
o te riri, ko te kawa o Rāhiri.**

**Whiria titiro ki Panguru, ki Papata,
ki ngā rākau tūpatapata kei te hauāuru.**

**Panguru Papata titiro ki Maungataniwha.
Maungataniwha titiro ki Tokerau.**

Tokerau titiro ki Rākaumangamanga.

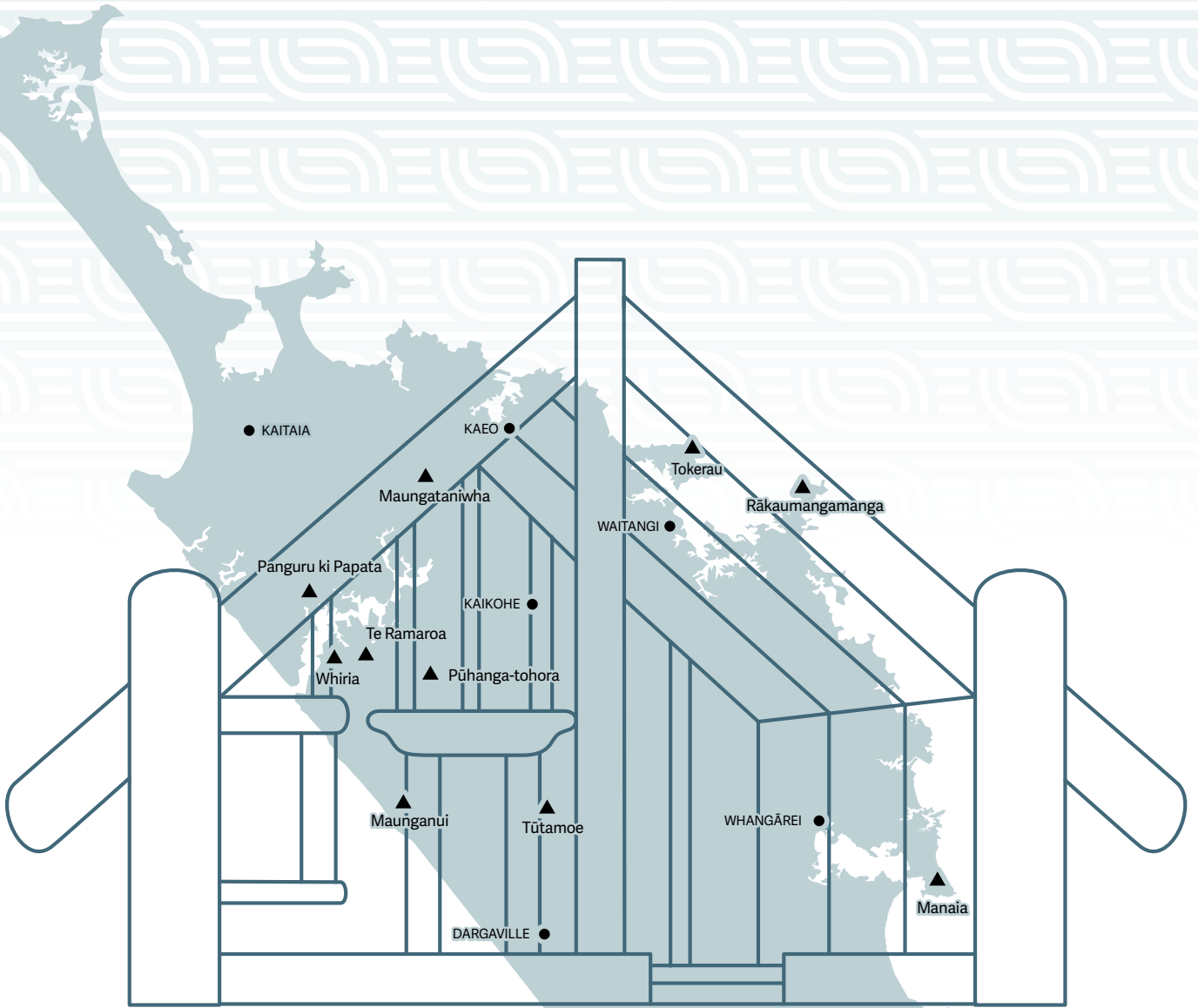
**Rākaumangamanga titiro ki Manaia ki
te ākau o Whangārei-te-terenga-parāoa.**

Manaia titiro ki Tūtāmoe.

**Tūtāmoe titiro ki Maunganui Taiāwhio
tō titiro mai i Maunganui ki Pūhangatohorā.**

Koia tēnei ko Te Whare Tapu Ō Ngāpuhi.





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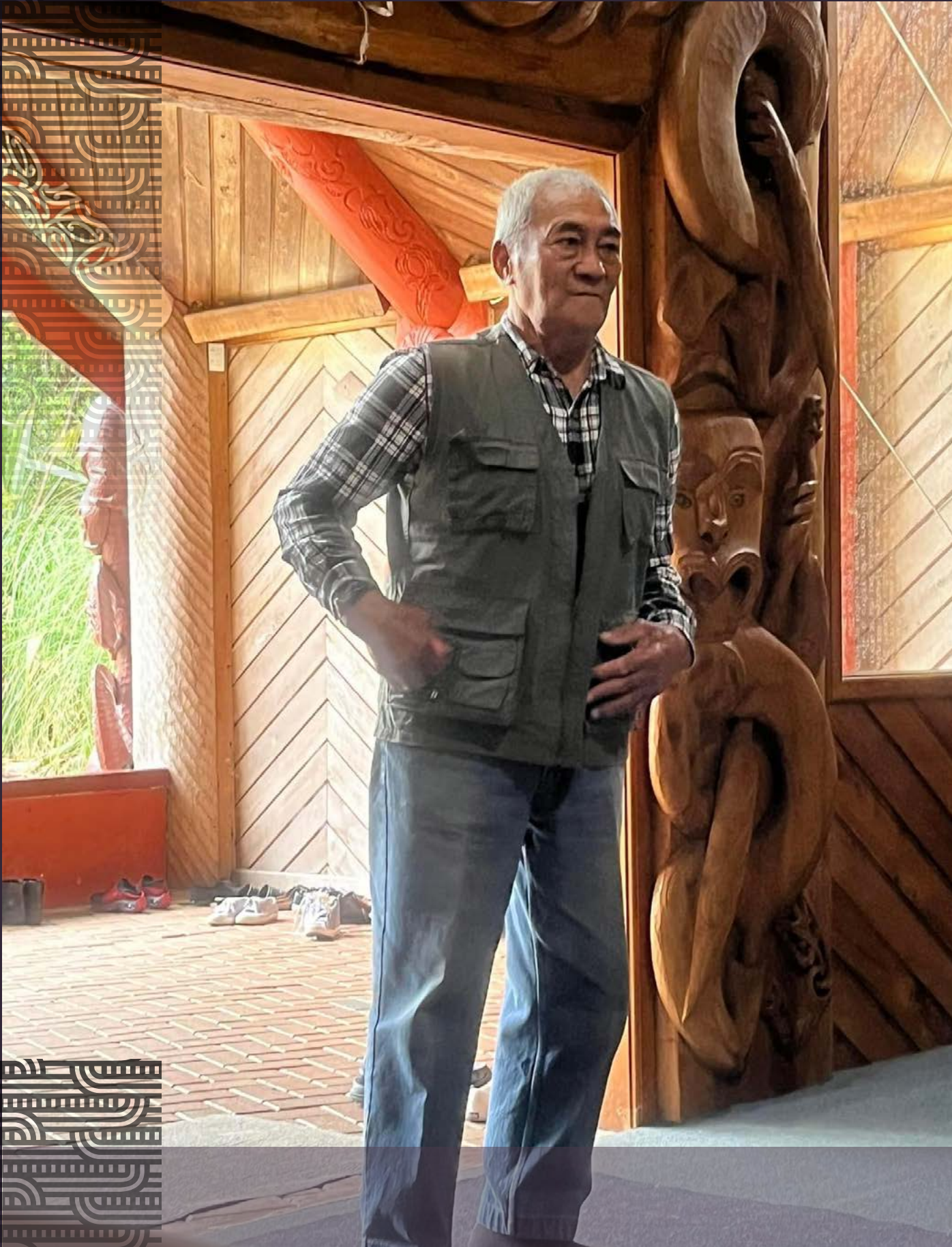
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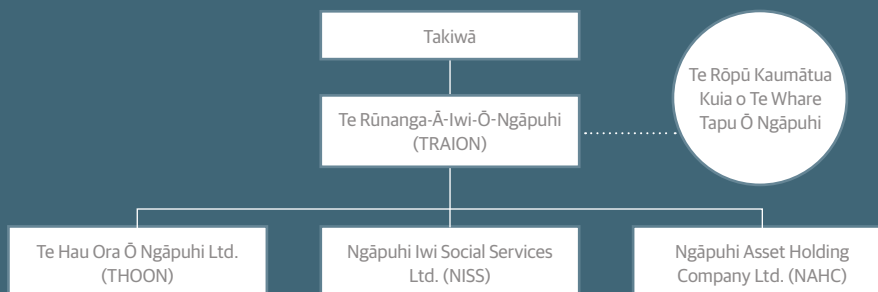
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TE PŪRONGO A TE RŪNANGA-Ā-IWI-Ō-NGĀPUHI





Ngāpuhi Iwi Membership



A trend we are seeing with people registering, is that DNA testing has become a game changer for people wanting to know where and who they come from. Increasingly, through DNA testing, people discover they have Ngāpuhi ancestors, and no matter however minute their percentage of Ngāpuhi may be, they want to know more and make the connection with whānau.

Sometimes people register but sadly aren't supported in that decision by their parents who may not want them to register with Ngāpuhi for their own reasons.

We also get waves of entire whānau registering at the same time; parents and their children, aunts, uncles, cousins, siblings etc. We also see people who are already registered with another iwi and who now also want to register their Ngāpuhi affiliation, to be counted.

When members discover their Ngāpuhi ancestry, the Iwi Registrar assists in bridging the connection. The relief and happiness that members feel when the Iwi Registrar confirms their Ngāpuhi affiliation is expressed through tears of joy, enthusiastic calls, and heartfelt thank you messages.

“

Registering with Ngāpuhi is more than a formal process; it's a journey of self-discovery and connection.

TE TAI TOKERAU

31%

TĀMAKI MAKĀURAU

29%

REST OF NEW ZEALAND

37.5%

OUTSIDE OF NEW ZEALAND

2.5%





A snapshot of messages to Medina, our Iwi Registrar:

“Thank you so much for your help with this, it’s a really exciting step for us as we learn more about our whakapapa.”

“Thank you so much for taking the time to trace my family back to this iwi, I am so grateful for this email of acceptance.”

“Thank you so much for all the work you have done around our registration process. I am so grateful. It feels a significant moment in our lives.”

“Your help is invaluable! I do struggle with the amount of contradictory information I have found and thank you (again) for assisting me when I am completely lost.”

“

DNA testing has become a game changer for people wanting to know where and who they come from.

OTHER WAYS WE SUPPORT

One of the main tasks of our Iwi Registrar is helping whānau trace back their roots. Sometimes the person is not from Ngāpuhi at all, so the Iwi Registrar guides them to their iwi. Whakapapa is the most important thing, and the effort and many hours the Iwi Registrar spends searching whakapapa are appreciated by all.

WHY PEOPLE REGISTER

Registration Process

ONLINE REGISTRATIONS

85%
OF NEW MEMBERS

EMAIL REGISTRATIONS

15%
OF NEW MEMBERS

Our members register for a variety of reasons. Most members register for a sense of belonging and connection.

Other reasons for registering:

- Kaumātua and Kuia register to ensure there’s a tangible whakapapa record for future generations.
- Access to various benefits, including funding opportunities, scholarships, and hapū funding.
- Participation in Takiwa elections to have a voice in the voting process.



Shopify

Promoting the Ngāpuhi brand

Ngāpuhi Merchandise has introduced a number of new lines over the last year including glazed ceramic keep cups made here in Aotearoa with clay sourced in Te Tai Tokerau from the beautiful Matauri Bay. Ngāpuhi Merchandise continues to lead the trend in iwi branding with constant innovation inspired by our reo, taiao, pūrākau and the many whānau we meet at events, online and at our showroom.

Kākahu continues to help connect Ngāpuhi whānau across the world with their identity as we look forward to a new strategy of expanding the brand to a global audience; 'Designed by Māori, Owned by Iwi', where we become not just a kākahu brand for Ngāpuhi but an iwi brand for all.

TOP 5

Selling products overall from sales

1. **Pōtae (hats)** 818 units sold
2. **Classic Hood** 817 units sold
3. **Classic Tee** 783 units sold
4. **Te Whare Tapu Tee** 667 units sold
5. **Beanies** 656 units sold

TOP 5

Sales locations

1. **New Zealand**
2. **United States**
3. **Australia**
4. **United Kingdom**
5. **Germany**

Shopify

Whakaaturanga ki Te Matatini

The Kākahu team wrapped up their summer events as Poutūterangi set in. Big shoutout to Taryn, our lead for Kākahu, and Rhonda, the store assistant in Kaikohe, for crossing the country and bringing TRAION's story to our whānau. Our hard mahi was rewarded when in February we recorded a record-breaking month with the largest kākahu sales recorded since kākahu's inception. We are only a small but busy team of 1.5, but TRAION kākahu and merchandise is a significant operation.

Te Matatini was a real highlight this year. Words can't describe how amazing it was to be at Te Matatini, surrounded by beautiful, healthy, thriving whānau. Hearing te reo Māori everywhere, and Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi standing proudly among more than 150 successful, incredibly talented Pākihi Māori in the Māori Māketē space showcasing innovation and excellence.

Another standout was being neighbours with legends like Professor Rangi Mataamua and the crew from 'Bonz n Stonz' in Hokitika. They were so impressed with our team's ability to maintain their spirits and manaaki other stallholders that they gifted the official Kākahu team and their helpers a taonga each.

Long days, from 7 am till evening, but with Sophia, our volunteer and hype woman keeping things lively and us all laughing, it flew by. It was more than just sales; it was about the bond we saw with the Ngāpuhi Brand. So many whānau rocking our gear, even without direct Ngāpuhi ties. And a fun fact? We're the world's largest iwi-owned merchandise brand. At Te Matatini alone, Taryn and Rhonda nailed 636 sales in four days - that's some serious hustle!



SOPHIA AND TARYN 'FANGIRLING' - WITH TOHUNGA MARK KOPUA AND DR. DIANA KOPUA, AT TE MATATINI.



NGĀ MANU MĀTUI PERFORMERS AT TE MATATINI, WEARING THEIR NGĀPUHI KĀKAHU

Natural Resource Management

It was another productive and rewarding year for the Ngāpuhi Kaitiaki Kauri team as we worked together and with various other groups, schools, organisations and community, towards a shared goal of safeguarding a taonga, the kauri.

BOOSTED FUNDING FOR KAURI PROTECTION

In October 2022, the government announced a significant funding boost of \$32 million for kauri protection through the National Pest Management Plan (NPMP). The Plan was launched in Waitakere Ranges and supports efforts to combat the kauri pathogen, *Phytophthora agathadica* (PA). Local iwi Te Karewau ā Maki imposed a rāhui to stop access into the Waitakere Ranges in December 2017.

In Te Tai Tokerau Northland, Kaitiaki Kauri took the lead in a pilot project in collaboration with Te Papa Atawhai Pewhairangi and Biosecurity NZ to assess the baseline distribution of the pathogen and map the health of kauri trees using both aerial and ground surveillance, in Puketi Forest. The project designed with mana whenua and the Department of Conservation, is recording how many kauri trees are in the area and will determine the baseline distribution of the PA pathogen and map kauri health patterns across the forest.



“

During Conservation Week in September, whānau from near and far engaged with the Kaitiaki Kauri team in Puketī Forest...

KEEPING WALKING TRACKS CLEAN

Kaitiaki Kauri remains a frequent presence on Te Pēwhairangi walking tracks. During Conservation Week in September, whānau from near and far engaged with the Kaitiaki Kauri team in Puketī Forest, deepening their understanding and connection to the kauri ecosystem and the fight against kauri dieback in Puketī.

With an increase in visitors, maintaining boot cleaning stations to combat the spread of kauri dieback is crucial. Our interactions with visitors in Puketī Forest and maintenance work at Puketī HQ have been integral to this effort.



FOSTERING KNOWLEDGE, SKILLS, AND CONNECTION WITH TE TAI AO

Through Mahi mo te Taiao, we aim to empower our whānau members, particularly the younger generation. By imparting transferable skills and training, we envision a prosperous future for our community and the natural environment. This holistic approach is emblematic of our forward-thinking strategy.

Our aim is not only to educate our taitamariki about te taiao but also to encourage their interest in pūtaiao, technological innovation, and environmental sustainability.



OUR WORK WITH SCHOOLS

We are always grateful for the opportunities during the year to engage with schools and tamariki, to help broaden their understanding and appreciation of kauri, te taiao, and Papatūānuku. It is rewarding seeing the passion and commitment of our tamariki to preserve and protect our natural environment from an early age.

We also conduct workshops and other hands-on learning experiences to engage Ngāpuhi tamariki. One of these haerenga was with the Year 8 and 9 students from Oramahoe School on a visit to the wildlife sanctuary in Ipipiri, known as Project Islands Song. The Islands of Ipipiri are rich in hapū history and boast a thriving native birdlife population. The students also planted trees on Urupukapuka Island and assembled rat traps at Otehei Bay, contributing to the school's trapping programme.



BRINGING THE NEXT GENERATION ON THE JOURNEY; TAMARIKI AT MANGINANGINA PUKETI FOREST.

NGĀPUHI TAIOHI KI LINCOLN

In September 2022, the Ngāpuhi Taiohi ki Lincoln initiative provided students from six Northland schools with an invaluable opportunity to visit Te Whare Wānaka o Aoraki in Ōtautahi Christchurch.

The Kaitiaki Kauri team accompanied Northland College, Te Kura Kaupapa Māori o Kaikohe, Kerikeri High School, Okaihau College, Te Kura Kaupapa Māori o Whangaroa, and Whangaroa College on a three-day trip to Ōtautahi to experience firsthand the research into the pathogen, and the work being done behind the scenes to inform and rollout the work programme to pinpoint where in the Ngāhere the pathogen is located.





KAITIAKITANGA IN ACTION

Facilities and site management can vary from month to month, depending on whether Tāwhirimātea, the god of the weather, or Tamanuiterā, the personification of the sun, make their presence known. From roading upkeep, trimming vegetation to maintaining huts from Puketū to Lane Cove and everything in-between, this mahi allows our Kaitiaki Kauri team to fully embrace the value of Kaitiakitanga - ki uta ki tai; guardianship of land and sea.

Despite our best efforts, the challenge of illegal rubbish dumping persists, posing threats to Papatūānuku, our whenua, and our awa. We remain committed to addressing this issue head-on, but it is easy to become disillusioned when, time and again, rubbish continues to be dumped at locations we've already spent hours cleaning up.



“

Despite our best efforts, the challenge of illegal rubbish dumping persists, posing threats to Papatūānuku, our whenua, and our awa.



EMERGENCY RESPONSE TO CYCLONE GABRIELLE

It was both rewarding and humbling for the Kaitiaki Kauri team to join the efforts of the Ngāpuhi collective to support the Ngāpuhi Emergency Response to Cyclone Gabrielle in February. Our kaimahi and volunteers brought together their skills, experience, resources and networks.

Our whānau in Tāmaki Makaurau provided koha and support for their marae communities and ngā hau kāinga, and are greatly served by these generous efforts.

While supporting the collective Ngāpuhi Emergency Response, we connected with incredible whānau and visited amazing places and communities doing remarkable things. It was truly inspiring to witness such resilience and strength.

Transitioning from cyclone response to our regular duties, we felt the warmth and appreciation from the community. Thanks for the waves, smiles and hugs as the Unimog rolled into your areas. Our hearts are with those still struggling with the cyclone's aftermath.

A big thank you also to our whānau in Tāmaki Makaurau for your awahi and aroha of our whānau up here in the north during that exceedingly difficult and challenging time, and beyond.

“

While supporting the collective Ngāpuhi Emergency Response, we connected with incredible whānau and visited amazing places and communities doing remarkable things.



EMBRACING THE TRADITIONS OF PUANGA MATARIKI

Like others across the motu, we in Te Tai Tokerau use Puanga Matariki to honour and celebrate our connection to the natural world, people, special places, and time. This year, Kaitiaki Kauri got into the spirit of things by celebrating whānau achievements at Ngā Toi Manako in Kerikeri. We held wānanga in the ngāhere, sharing knowledge and kaupapa with Te Rōpu o Te Hurihanga. And, of course, we started gearing up for our own Puanga Matariki celebration for our family, friends, Kaumātua Kuia o Ngāpuhi, and colleagues. It's a moment to remember those we've lost, celebrate the present, and prepare for the future.

During this time, we also ran some kiwi avoidance training programmes. Over a couple of weekends, the Kaitiaki Kauri Team trained 15 hunters and 50 hunting dogs. This boosted our advocacy message about keeping kauri and kiwi safe.

Learning and sharing mātauranga helps build resilience. And even with unpredictable weather and the very early morning starts, the team found time to prepare for Puanga Matariki. Hunting and gathering isn't just about skill; it's about knowledge, preparation, patience, and keeping our traditions alive through the practice of tikanga and mātauranga. It is comforting to see that our awa still provide their bounty and tuna populations show a variety of sizes, estimate ages and species.



UNITY AGAINST THE DISCHARGE INTO HOKIANGA HARBOUR

Te Tai Tokerau has witnessed the depth of passion, hurt, courage, and unity in response to the call from Te Riu o Hokianga. From our tamariki mokopuna to hapū and marae, kaumātua, kuia, schools, communities, and tohunga - everyone has stood strong against the Far North District Council's application to discharge human sewage into the Hokianga Harbour.

Councillors Hilda Halkyard-Harawira and Tāmami Rākena also presented their kōrero with a rousing waiata tautoko led by Kahika Moko Tepania. Yet, there's uncertainty over how well Far North District Council staff, present as the applicant, truly grasped the significance and substance of the kōrero that was thoughtfully researched and prepared. Especially considering around 65 percent of the speeches were delivered in te reo Māori, one of Aotearoa's two official languages, with the other being New Zealand Sign Language.

Hapū have shared recommendations and hopes with the Far North District Council staff. They've asked for genuine trust, respect, and openness. They want the council to work with hapū to find alternative solutions to the process and disposal of human waste. Persisting with the current Eurocentric approaches does not acknowledge or uphold He Whakaputanga me te Tiriti o Waitangi.

Ngāpuhi-nui-tonu, Te Riu o Hokianga, and surrounding communities are united: "we say no."



SCOPING FUTURE WORK FOR KAITIAKI KAURI

As part of scoping future work for Kaitiaki Kauri team, we developed a business case to look at extending activities beyond May 2023. Thanks to funding from Jobs for Nature, TRAION has been able to invest in whānau, supporting their collective hapū aspirations to enhance and exercise their kaitiakitanga duties and responsibilities. This has led to training opportunities, equipping them with skills and knowledge across diverse areas.

In the short term, our focus will be on soil sampling and kauri tree assessments in the Puketi Omahuta Forest to pinpoint where the pathogen is located. Upcoming programmes include forest track upgrades, pig control, and monitoring to manage the pathogen's spread, including research and development, which integrates a mātauranga Māori led kaupapa to be part of the next funding phase from Tiakina Kauri Biosecurity New Zealand.

Additionally, we are working on systems to capture and monitor key measurements pertaining to the mauri o ngā taonga tuku iho. These robust systems will assist hapū in managing and sharing key data, enabling well-informed decision-making.



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ESTABLISHING KAITIAKI GROUPS ACROSS NGĀPUHI

Working in the Biosecurity space in the Ngāhere has provided many occasions to engage with hapū groups and hapū kaitiaki. These engagements have enabled training, collaborative development, mahitahi events within the ngāhere, and strategic planning opportunities.

Driven by shared aspirations and a mutual vision for a vibrant, healthy ngāhere, we're progressing towards the establishment of hapū kaitiaki groups. These groups will help lay the foundations of a hapū collective-led management approach for the ngāhere.



Education

NGĀPUHI EDUCATION POSITION STATEMENT

Prior to colonisation the Ngāpuhi nation was a thriving political, economic and social cohesive civilisation. We welcomed tauiwi when they arrived on our shores because we recognised that we could benefit from some of the things they brought with them and that they could benefit from living in our lands.

However, despite the intentions of He Whakaputanga and Te Tiriti o Waitangi we became a colonised nation. This means that for over 180 years Ngāpuhi learners have been underserved by the imposed colonial education system that was set up to ensure that they failed academically.

Many respected commentators, including Ngāpuhi rangatira, have observed that the education system is inherently racist and continues to serve the settler population. Radical systemic change is critical to shifting this.

He Whakaputanga clearly states the type of relationship between Ngāpuhi Nui Tonu and the Crown.

“

Ngāpuhi as a learning community are influencing and learning from indigenous education nationally and globally.

Phoebe Davis



WORLD INDIGENOUS PEOPLES' CONFERENCE ON EDUCATION

In September 2022, the education manager attended the World Indigenous Peoples' Conference on Education in Adelaide (WIPCE), Australia.

The largest and most diverse indigenous education forum in the world, the 2022 conference took place in Tarndanya (Adelaide), the home of the Kurna Nation of South Australia.

The needs of young indigenous educators and leaders were a key feature of WIPCE 2022 youth forums. WIPCE attracts indigenous education experts, practitioners, scholars, students, and communities.

Indigenous peoples face fundamental challenges when attempting to reconcile their own forms of culturally transmitted learning with systems of formal education. Over the past 30 years, WIPCE has endeavored to address this issue and has grown to become a major international event in the indigenous education movement.

HUIA KAIMANAWA

Māori First Time Principals' Programme: January, Waitangi

The Māori First Time Principals' Programme was held at Waitangi in January. It featured a wānanga on "He Whakaputanga o te Rangatiratanga o Nu Tireni" and "Te Tiriti o Waitangi" which was led by representatives from Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi.

This programme welcomed Māori principals in their initial two years, from different educational settings including Kura Kaupapa Māori and Kura a Iwi, to English medium, dual medium, bilingual, Rumaki Reo, Reo Rua, spanning both rural and urban environments.

Founded on He Whakaputanga o te Rangatiratanga o Nu Tireni and Te Tiriti o Waitangi – Aotearoa's foundational covenants – the programme centers the visions and aspirations of mana whenua and enables participants to develop and strengthen their leadership capacities to:

- Centre whānau, hapū, and iwi aspirations and transformations
- Realise the promises of He Whakaputanga o te Rangatiratanga o Nu Tireni and Te Tiriti o Waitangi.
- Stand strong in their identity as Māori and unlock their potential as Māori leaders.







Reflections on the Ngāpuhi narrative of He Whakaputanga and Te Tiriti o Waitangi

Kaiuru/participants expressed their gratitude for Ngāpuhi's role as kaitiaki of Aotearoa's foundational documents. Many felt privileged to grasp the pūrākau and hitori associated with these documents, especially from the Ngāpuhi context.

Participant Feedback:

"Ngā kōrero mo Ngāpuhi, Te Whakaputanga me Te Tiriti o Waitangi. Ngā haerengā ki ngā wāhi/whenua tapu me ngā kōrero anō i puta mai i ngā uri o Ngāpuhi nui tonu."

"Ngā tikanga a Ngāpuhi, Ngā whakawhiti kōrero e ai ki Ngā mana whenua, He Whakaputanga, Te Tiriti o Waitangi."

"Hearing the stories straight from the mouth of Ngāpuhi representatives and feeling the wairua cannot be replaced."

"Being here at Waitangi and learning more about He Whakaputanga me Te Tiriti ... has definitely been the highlight of this wānanga"

Ngāpuhitanga: Ngāpuhi tikanga me te mātauranga nō Ngāpuhi rangatira

Participant Feedback:

"Awareness and understanding of He Whakaputanga and also the impact of destructive narratives that continue today... so many learnings."

"He Whakaputanga is the Matua, Te Tiriti o Waitangi is the Tama."

"He Whakaputanga and Te Tiriti and what they "actually" mean to us as Māori leaders in education."

"To share the kōrero about Te Tiriti and He Whakaputanga with conviction and passion. And to also have that whakaaro when sharing mana whenua kōrero."

"The pū rākau and whakapapa of the whenua that we have been occupying and the journey of Ngāpuhi - their hurt but also their hope."

"Deeper understanding of He Whakaputanga me Te Tiriti. Understanding it as more personal in terms of Ngāpuhi and their role as kaitiaki."

"Loved hearing and learning about another mana whenua and really understanding Ngāpuhi as a people has helped me to open up my mind and understand their stance on things."

Te Rautaki Mō Te Reo Ō Ngāpuhi

Te reo o Ngāpuhi has unique characteristics. It is a treasure, an identity marker, and the basis for Ngāpuhi customs and practices. It must be retained for future generations, and the overall wellbeing of our people. This strategy is designed as a roadmap for planning, seeking support, and achieving our shared aim: 'Kia toka anō te reo i roto i ngā whānau o Ngāpuhi'.

The Ngāpuhi Reo Māori Strategy recognises the proud legacy of our language, its history, colonisation, and place in our future. The vibrancy of te reo o Ngāpuhi is under threat, with only a small percentage of our community able to kōrero confidently in te reo, and a significant number of these speakers being our kaumātua and kuia.

Anecdotal reports assert that many of our marae now struggle to meet the demands of our taumata. Fewer and fewer whānau are using the language at home and passing it onto their children and grandchildren.

Quality resources to support the teaching, learning and use of te reo are hard to find. There are too few opportunities to celebrate te reo and gain a better understanding of those aspects of te reo that are special to Ngāpuhi.





The strategic aim of Te rautaki mō te reo Ngāpuhi, is multi-faceted:

- To help the Ministry understand the critical transition points or key steps for ākonga and their whānau when studying in te reo Māori and other Māori medium contexts. We look at the main stages ākonga and whānau go through: from early learning at kōhanga/puna/early childcare education through to kura tuatahi/primary school, and then to wharekura/college.
- To identify enablers and barriers that make it easy or hard for students to move smoothly between te reo Māori education providers.
- Finding clarity about what improves access to te reo Māori education for all learners.
- Considers information from existing sources to learn about the challenges and solutions for ākonga moving between schools.
- Makes useful recommendations that might improve transition processes for all ākonga, whānau, and kaiako.
- Presents the perspectives of diverse kaikōrero who whakapapa to Ngāpuhi, who share their personal experiences of transitions and suggestions to improve outcomes for all ākonga, whānau, and kaiako.

As Sir James Henare profoundly stated, "Ko te reo te mauri o te mana Māori." Let this serve as a constant reminder of our responsibility to ensure that te reo not only survives but thrives, cementing its rightful place in the future of our people.

He mea nui kia Ngāpuhi tana reo tuku iho – mai i tōna noho taketake i ngā wā whakahī o mua i Aotearoa nei ki te mau tonu o te reo i kitea i te ngāhuru tau 70 o tērā rau tau, i tohia ai e te ripoata a Benton ko Matawaia tētahi o ngā pā mutunga ruarua o te reo i te motu, i muri noa mai i te pākiatanga o te rahi o ētahi atu o ngā rohe puta noa i Aotearoa e te tere memeha o ngā kaikōrero i roto i a rātou akei.

Ahako ano tēnei, e noho mōrearea ana te reo o Ngāpuhi ināianei. He ai ki ngā rangahau me ngā kitenga a takiwā ake he tōkoiti noa te rahi o ngā Māori i Ngāpuhi e tōtika ana te whakamahi i te reo, me te aha ko te nuinga o aua kaikōrero he kaumātua.

He ai ki ngā kōrero rere takiwā noa, he mahi nui tonu mō te maha o wō tātou marae ki te whakakī i o tātou taumata. E torutoru haere nei ngā whānau e whakamahi ana i te reo i te kāinga, e heke iho ai te reo ki a rātou tamariki me ngā mokopuna. He uaua haere te kitea o ētahi rauemi hei tautoko kaiako, tauira, me te whakamahi i te reo.

He ruarua noa ngā wā e āhei ai te whakanui i te reo kia mārama ake ai ngā āhuatanga motuhake o te reo kia Ngāpuhi. Me tahuri katoa ēnei āhuatanga e whai wāhi tonu ai te reo i te ao o tō tātou iwi a muri ake nei.

I rongonui ai te tauāki a Tā Himi Hēnare: "Ko te reo te mauri o te mana Māori". He ritenga motuhake to te reo o Ngāpuhi. He taonga, he tohu tuakiri, te papa mō ngā tikanga me ngā kaupapa ake a Ngāpuhi. Me tiaki tonu ia mō ngā uri whakaheke, me te oranga tonu o tō tātou iwi. I whakaritea tēnei rautaki hei ara tohu mahere, mo te kimi tautoko me te ekenga o tō tātou arohanga whakaaro: 'Kia toka anō te reo i roto i ngā whānau o Ngāpuhi'.



FINANCIAL PERFORMANCE / TE MAHI AHUMONI

The Ngāpuhi Rūnanga Group, inclusive of all subsidiary entities, showed positive results for the financial year ended 30 June 2023.

The Ngāpuhi Rūnanga Group surplus for the year from operations was \$4M which is in line with the 2022 financial year and a trend of increasing amounts since 2016. This has further increased the Rūnanga Group's net assets to \$78M from \$74M the year before.

From a financial reporting perspective, a few key highlights for the group were:

- Surpluses from service delivery by NISS and THOON have been exceptional with an increase of \$4M in revenue from non-exchange transactions.
- Investments and plant property and equipment have seen a significant reduction in the asset base of \$2M. Given the long term perspective of the iwi, this is notable but not intolerable or unexpected in the short term.

THE RŪNANGA GROUP'S
NET ASSETS HAVE INCREASED TO

78M

— FROM 74M —
THE YEAR BEFORE

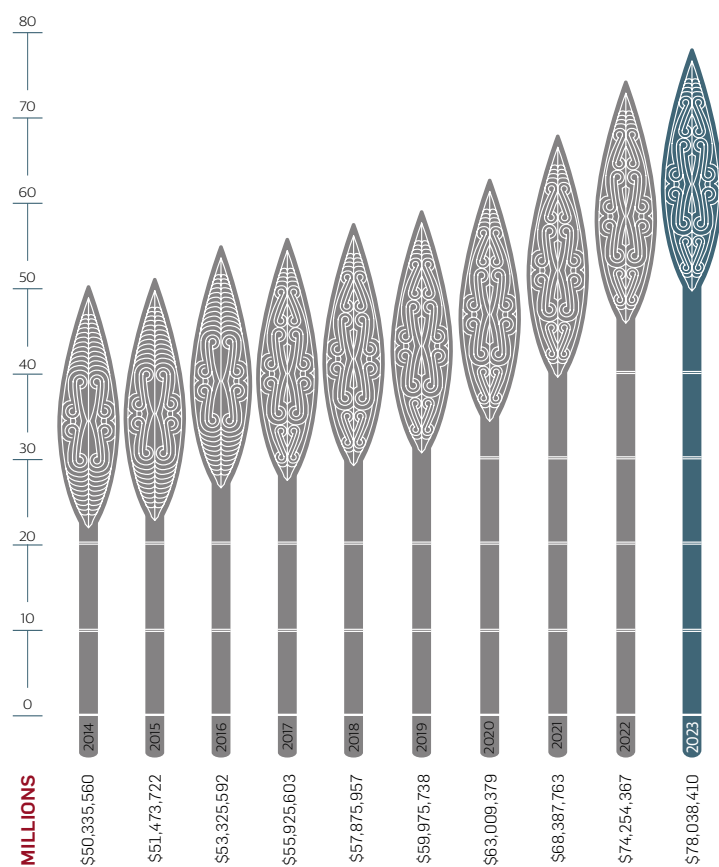


FINANCIAL PERFORMANCE

TE RŪNANGA-Ā-IWI-Ō-NGĀPUHI

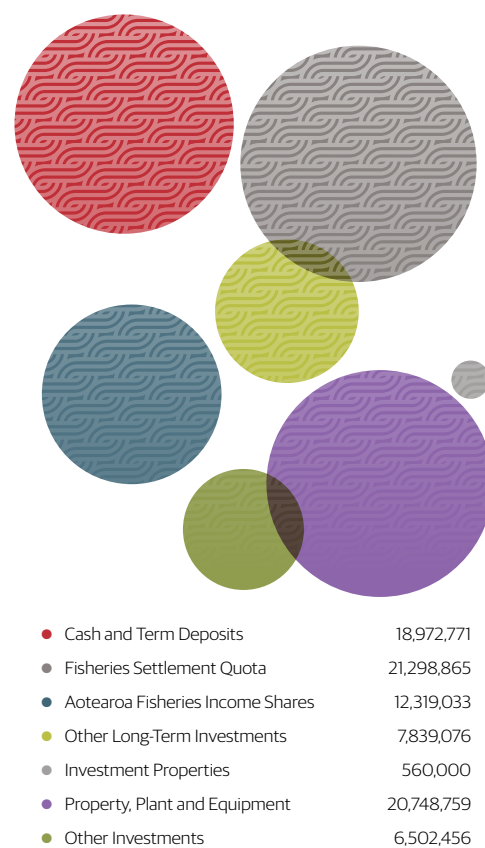
GROUP NET ASSETS

FIGURE 1



GROUP TOTAL ASSETS

FIGURE 2



SUMMARY OF GROUP NET ASSETS

GROUP RESULT (\$M)	2017	2018	2019	2020	2021	2022	2023
Gain (Loss) on Revaluation	0.37	0.25	0.71	0.26	2.03	-0.53	-2.13
Net Surplus	2.23	1.70	1.39	3.29	3.35	4.91	6.04
Total Surplus for the Year	2.60	1.95	2.10	3.03	5.38	4.38	3.92
GROUP NET ASSETS (\$M)	2017	2018	2019	2020	2021	2022	2023
Assets & Liabilities	33.84	33.35	33.71	33.46	36.18	38.49	39.72
Fixed Assets, Managed Investments	22.09	24.53	26.26	29.55	32.21	35.76	38.32
Net Assets	55.93	57.88	59.97	63.01	68.39	74.25	78.04
Increase in Net Assets	2.61	1.95	2.09	3.04	5.38	5.86	3.79
Asset Growth	4.88%	3.49%	3.63%	5.06%	7.87%	7.89%	5.10%



THE NEXT GENERATION, LEARNING ABOUT TE TAIAO AND OUR NATURAL ENVIRONMENT, THROUGH PROGRAMMES DELIVERED BY OUR KAITIAKI KAURI TEAM.

HAPŪ DEVELOPMENT FUNDING AWARDED BY FUNDING STREAM

\$45,000

**HAPŪ
DEVELOPMENT FUND
\$20,000**

**MAJOR MARAE PROJECT
ASSISTANCE FUND
\$20,000**

**MINOR CAPITAL
WORKS FUND
\$5,000**

2023 HAPŪ FUNDING DISTRIBUTION

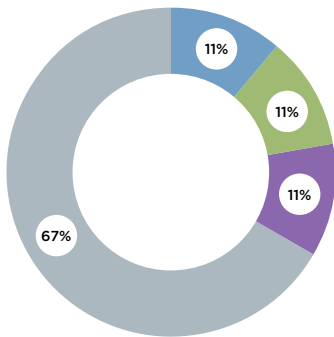


FIGURE 1 VALUE OF 2023 HAPŪ FUNDING DISTRIBUTION BY TAKIWA

● Te Takiwā o Ngāpuhi ki Whangārei	\$5,000
● Ngāpuhi ki te Hauāuru	\$5,000
● Ngāpuhi Hokianga ki te Raki	\$5,000
● Ngā Ngaru o Hokianga	\$30,000
TOTAL	\$45,000

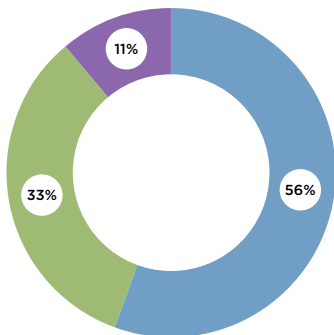


FIGURE 2 VALUE OF 2023 HAPŪ FUNDING DISTRIBUTION BY CATEGORY

● Marae Infrastructure	\$25,000
● Governance	\$15,000
● Cultural Wānanga	\$5,000
TOTAL	\$45,000

2023 NGĀPUHI EDUCATION SCHOLARSHIP FUNDING DISTRIBUTION

\$100,000
IN EDUCATION
SCHOLARSHIP FUNDING
AWARDED

85
EDUCATION
SCHOLARSHIPS
AWARDED



48

SCHOLARSHIP RECIPIENTS
IN UNDERGRADUATE/
BACHELOR & HONOURS
LEVEL STUDY

5

SCHOLARSHIP
RECIPIENTS IN
MASTERS-LEVEL
STUDY

4

SCHOLARSHIP
RECIPIENTS IN
DOCTORATE
PHD-LEVEL STUDY

MOST POPULAR

STUDY SUBJECTS

MEDICINE & SURGERY | COMMERCE | ARTS | LAW | BUSINESS



2023 NGĀPUHI EDUCATION SCHOLARSHIP RECIPIENTS

University Entrance / NCEA (awarded \$500 each)

Aaron Wrathall	Bachelor of Commerce
Aidan Moon	Bachelor of Science
Bayley Cummings	Bachelor of Architecture
Blake Hoskin	Bachelor of Commerce
Connor McIver-Rhodes	Bachelor of Law and Arts
Ethan Knights	Bachelor of Veterinary Science
Grace Close	Bachelor of Arts
Jett Fa'amalepe	Bachelor of Political Science and International Relations
Matakotahi Daniels	Bachelor of Teaching ECE
Miha Mitcalfe Matthews	Bachelor of Arts and Law
Monique Poa	Bachelor of Science
Sade Kaihe	Bachelor of Arts
Te Awhi Allen	Bachelor of Arts
Te Kauwhata Kauwhata	Bachelor of Law
Toby Bell	Bachelor of Commerce
Zyon Rihari	Bachelor of Law and Arts

Bachelor/Undergraduate Degree (awarded \$1,000 each)

Aine Whelan-Kopa	Bachelor of Applied Science
Amelia Peihopa	Bachelor of Health Science
Annabelle Forrest	Bachelor of Nursing
Basie Pikimaui	Bachelor of Bicultural Social Work
Boston Cooke Mitchell	Bachelor of Commerce
Briah Allen	Bachelor of Law and Commerce
Cailan Ashby	Bachelor of Business
Caleb Wilson	Bachelor of Commerce and Law
Cyreen Newton	Bachelor of Arts Psychology
Dacoda King	Bachelor of Law
Danielle Matthews	Bachelor of Arts and Law
Danielle Knight	Bachelor of Law
Darrian Pearse	Bachelor of Medicine and Surgery
Ella Cook	Bachelor of Design

2023 NGĀPUHI EDUCATION SCHOLARSHIP RECIPIENTS

Bachelor/Undergraduate Degree (awarded \$1,000 each) - Continued

Faith Hirini	Bachelor of Arts
Farren McGregor-Smyth	Bachelor of Health Science Paramedicine
James Whaanga	Bachelor of Medicine and Surgery
Kaa-rin Kaumavae	Bachelor of Bicultural Social Work
Kaiwhiri Pita-Grey	Bachelor of Commerce
Katherine Ambler	Bachelor of Teaching
Leigh Albert	Bachelor of Medicine and Surgery
Leigh Goulton	Bachelor of Applied Social Work
Maihi Parkinson	Bachelor of Teaching (Primary Bicultural)
Maika Shortland	Bachelor of Dental Surgery
Mana Wihongi	Bachelor of Design
Maraea Alexander	Bachelor of Social Work
Marissa Ampofo	Bachelor of Education
Melissa Tipene	Bachelor in Environmental Management Marine Strand
Natalya Tongotea	Bachelor of Medicine and Surgery
Nazaryth Jay-Koopu	Bachelor of Business
Nia Kara	Bachelor of Business
Nikaia Tauroa	Bachelor of Social Science
Olivia Bell	Bachelor of Business
Piata Heath	Bachelor of Teaching ECE
Samaria Kaipō	Bachelor of Sport and Recreation
Samuel Penney	Bachelor of Medicine and Surgery
Shakentah Tutapakore	Bachelor of Education
Shannyn Taft	Bachelor of Health Science Māori Nursing
Shylor Belbin	Bachelor of Sports and Health Science
Stacy-Ria Te Kurapa-King	Bachelor of Medicine and Surgery
Taneal Paenga	Bachelor of Bi-Cultural Social Work
Te Reimana Parangi	Bachelor of Medicine and Surgery
Te Ropere Tipene	Bachelor of Medicine and Surgery
Teagan Pao	Bachelor of Health Science
Tessa Shepherd	Bachelor of Medicine and Surgery
Thomas Brooker	Bachelor of Māori Art
Tiakina Taufonua	Bachelor of Applied Social Work
Toby Dodd	Bachelor of Science



2023 NGĀPUHI EDUCATION SCHOLARSHIP RECIPIENTS

Graduate and Post-Graduate Diploma (awarded \$1,500 each)

Allies Evans	Graduate Diploma in Human Resource Management
Jacqueline Wynyard-Tane	Post-Graduate Diploma in Professional Legal Studies
Jared Miller	Graduate Diploma in Teaching and Learning Secondary
Jorja Te Hau	Graduate Diploma in Teaching and Learning Primary
Kayla Tamehana Thompson	Diploma of Māori Language Fluency
Te Rata Rangī Boldy	Graduate Diploma in Theology
Te Rina Owen	Graduate Diploma in Teaching
Tiffany Shirliff	Graduate Diploma in Applied Addictions Counselling
Tiraroa Toki	Graduate Diploma in Teaching ECE

Honour's Recipients (awarded \$1500 each)

Aulo Barclay	Bachelor of Commerce and Law with Honours
Hunter Donley	Bachelor of Engineering with Honours
Te Ngaru Wehi	Bachelor of Arts with Honours in Linguistics

Master's Recipients (awarded \$2000 each)

Irisa Hudson	Masters of Biosecurity and Conservation
Isiah Atherton	Masters of Audiology
Kaiya Lafotanoa	Masters in Māori and Indigenous Studies
Megan Lacey	Masters in Māori and Indigenous Leadership
Sesha Perkinson	Master of Business Administration

PhD Recipients (awarded \$4000 each)

Benjamin Clarke	PhD in Chemistry
Chanel Clarke	Doctor of Indigenous Development and Advancement
Hermione Matthews-John	Doctorate of Clinical Psychology
Nora Nicholls	Doctorate of Health

2023 NGĀPUHI FUNDING GRANT DISTRIBUTION

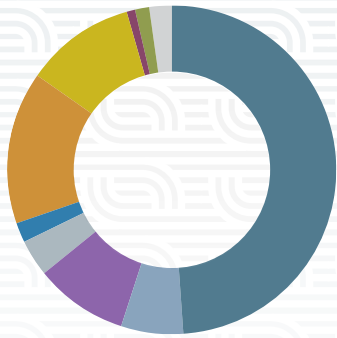


FIGURE 3 2023 FUNDING GRANT DISTRIBUTION BY TAKIWĀ

● Ngāpuhi ki Hauāuru	\$22,843
● Ngā Ngaru O Hokianga	\$2,900
● Ngāti Hine	\$4,200
● Te Takiwā o Ngāpuhi ki Whangārei	\$1,700
● Te Rūnanga o Taurimare ki Rakaumangamanga	\$900
● Taiāmai ki te Marangai	\$7,000
● Ngāpuhi Hokianga ki te Raki	\$5,100
● Te Rōpū Takiwā o Mangākahia	\$400
● Te Takiwā o Ngāpuhi ki te Tonga o Tāmariki Makaurau	\$600
● (Other) Ngāpuhi Whānui	\$999
TOTAL	\$46,642

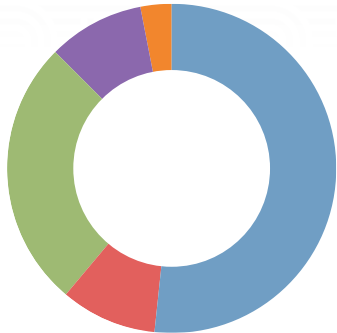


FIGURE 4 2023 FUNDING GRANT DISTRIBUTION BY CATEGORY

● Sport Events	\$24,120
● Cultural Events	\$4,400
● Community Events	\$12,411
● Education Events	\$4,311
● Arts	\$1,400
TOTAL	\$46,642



93
SPORTS FUNDING
GRANTS AWARDED

6
CULTURAL FUNDING
GRANTS AWARDED

14
COMMUNITY FUNDING
GRANTS AWARDED

6
EDUCATION FUNDING
GRANTS AWARDED

3
ARTS FUNDING
GRANTS AWARDED



2023 NGĀPUHI FUNDING GRANT RECIPIENTS

RECIPIENT	ACTIVITY / EVENT	CATEGORY
Hilda Makara	Wharekai Opening	Community Events
Kaumātua/Kuia Roopu	Kaumātua/Kuia Expo	Community Events
Matene Whanau	Puanga-Matariki ki Tautoro	Community Events
Munro Whanau	Inauguration of Judge Alana Thomas	Community Events
Nga Hapu O Te Ahuahu	Movie Night – Lion King Reo Māori	Community Events
Nga Mahi Toi o Horeke	Whanau Day	Community Events
Otatara Marae	Wharekai Opening	Community Events
Patu Kaikohe	2022 5+5 Raumati Wero Prizegiving	Community Events
Sara Smeath	2022 United Nations Climate Change Conference (COP27)	Community Events
Te Ahuareka o Ngati Hine	Ngati Hine Festival	Community Events
Te Puna Aroha	Puanga – Matariki Event	Community Events
Te Riingi Marae	Wananga Tukutuku	Community Events
Te Whare Matauranga o Te Tii	Purchase of Piupiu	Community Events
Whai Hua Trust	Kaumātua/Kuia Matariki Event at Whakapara Marae	Community Events
Brent Kerehona	Research and Examination of Taonga	Cultural Events
Kerikeri High School – Te Pou o Manako Kapahaka Roopu	Te Tai Tokerau Festival	Cultural Events
Latoya Graham	Te Matatini Kapahaka Competition	Cultural Events
Nga Moko a Rahiri	Travel Uniforms	Cultural Events
Nga Wheinga a Rahiri – Okaihau College Kapahaka Group	Te Tai Tokerau Festival	Cultural Events
Te Roopu Ara Whanui – Northland College Kapahaka Group	Te Tai Tokerau Festival	Cultural Events
Aroora Programme	Rangatahi Suicide Prevention – Wananga	Education Events
Benjamin Godsmark	Adv Space Academy Expedition	Education Events
Cruz Porter	Adv Space Academy Expedition	Education Events
Harawira Whanau	Book Launch	Education Events
Mahonri Owen	Global Young Scientists Summit Singapore	Education Events
Nevaeh Tawhi-Masters	Adv Space Academy Expedition	Education Events
Alanieta O'Leary	NZTFI 2022 Junior Tag Nationals	Sport Events
Amaia Edwards	Australian Junior Basketball Country Cup (U14 Girls)	Sport Events
Amarnee Shepherd	Open Touch Nationals – Waikato Womens	Sport Events
Aparahama Cooper	Nationals U23s Basketball Tournament	Sport Events
Arahia Edwards	Las Vegas Basketball Tournament	Sport Events
Aramaia Vause	U15 Māori Netball	Sport Events
Aria Jane Cowley	2022 U18 FIBA Asia Cup	Sport Events
Bailey Flavell	U16 Women's Basketball	Sport Events
Billy Slade	Training Camp - 2022 Pacific Youth Cup	Sport Events
BOI Netball Centre	Prizegiving	Sport Events

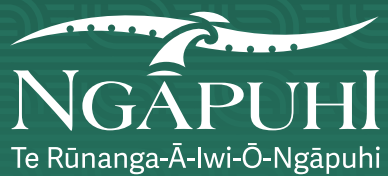
2023 NGĀPUHI FUNDING GRANT RECIPIENTS

RECIPIENT	ACTIVITY / EVENT	CATEGORY
Brooklyn Jenkins	NZ Secondary Schools Clay Target Championships 2022	Sport Events
Carl Shepherd	Open Touch Nationals – Waikato Masters	Sport Events
Chandel Smith	North Island Competition 2022	Sport Events
Chantelle Lawson	BOP Touch NZ Junior Nationals	Sport Events
Chelse Rudolph	North Island 8 Ball Tournament	Sport Events
Chloe Warrington-Boyce	LNISS Netball Tournament	Sport Events
Cohen-Swayd Tua-Mrkusich	NZTFI 2022 Junior Tag Nationals	Sport Events
Cooper Te Ratana	CMBA U15 Boys – AON U15 Nationals Basketball 2022	Sport Events
Dayna McNally	NZML National Tournament - Rotorua	Sport Events
Dayton Nikora	U12s Māori Rugby League Tournament	Sport Events
Destinee Mexted	NZ Touch U18s Youth International Series	Sport Events
Douglas Edwards	Australian Junior Basketball Country Cup Tournament	Sport Events
Dylan Naera	U18 Boys NZ Touch Nationals	Sport Events
Edmonds Whanau	NZ Tag Football – Porirua Tag	Sport Events
Henare Parangi	TTT Youth Nationals	Sport Events
Hunter Marshall	TTT Youth Nationals	Sport Events
Hunter Ngaia	Rotovegas Invitational Basketball Tournament	Sport Events
Hunter Te Ratana	CMBA U15 Boys – AON U15 Nationals Basketball 2022	Sport Events
Jackson Karena-Thompson	TTT Youth Nationals	Sport Events
Jakob Bell-Kake	National Māori Hockey Tournament	Sport Events
Jayme Rewha	U14 Waikato Māori Rep Team	Sport Events
Johnny Karena-Thompson	TTT Youth Nationals	Sport Events
Jordan-Lee Parangi	TTT Youth Nationals	Sport Events
Jorjah Nikora	North Island Competition 2022	Sport Events
Kaeshia Smith	U13 Māori Netball	Sport Events
Kaikohe Womens Rugby	Prizegiving	Sport Events
Kaikohe-Hokianga U13s Basketball	Super City Basketball Tournament	Sport Events
Kaine Anderson	TTT Youth Nationals	Sport Events
Kane Paranihi	U16s Boys Rugby Tournament	Sport Events
Kauri-Rei Erueti	Mid North United Sports Basketball/Softball Comp USA	Sport Events
KRFSC Tuhoronuku Rugby League	Goose Nines Rugby League Tournament	Sport Events
Kymani Kake	TTT Youth Nationals	Sport Events
Lex Albert-Matthews	North Island U15 Softball Tournament	Sport Events
Logan Curtis	International Gymnastics Competition	Sport Events
Lucinda Erueti-Harawira	Mid North United Sports Basketball/Softball Comp USA	Sport Events
Luke Stewart	TTT Youth Nationals	Sport Events
Mahuta Gemmell	Queensland Swimming Competition	Sport Events
Manaia McQueen	North Island 8 Ball Tournament	Sport Events
Mark Bell-Kake	National Māori Hockey Tournament	Sport Events
Marlin Toloa	IVF World Va'a Championships	Sport Events
Marnie Toloa	IVF World Va'a Championships	Sport Events
Matireamokura Allen	U19 Māori Netball	Sport Events
Melzies J16 Womens	2023 Trans Tasman Gubbi Gubbi Waka Ama	Sport Events

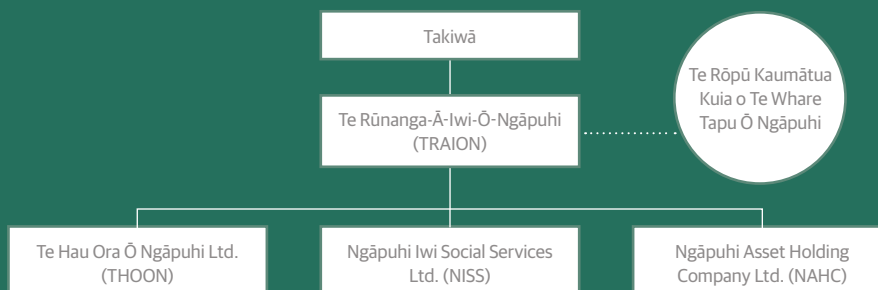


2023 NGĀPUHI FUNDING GRANT RECIPIENTS

RECIPIENT	ACTIVITY / EVENT	CATEGORY
Mikayla Nesbit	TTT Māori Netball	Sport Events
Monique Poa	2022 Aotearoa Māori Netball Secondary School Team	Sport Events
Natasha Bowyer	Sir Graham Douglas Inter Track	Sport Events
Nga Hoe Horo Canoe Club - Karati	2023 Trans Tasman Gubbi Gubbi Waka Ama	Sport Events
Ngarimu Pere	16th World Dragon Boat Racing Championship	Sport Events
Nichole Robinson	Training Camp – 2022 Pacific Youth Cup	Sport Events
Nikau Komene	Aotearoa National Rugby League	Sport Events
Noema Morunga	NASA National Sports Tournament	Sport Events
Northland Basketball - Premium U13 Girls	2022 AON U13 NZ	Sport Events
Northland College / Kaikohe Christian School	Upper North Island Secondary School Netball	Sport Events
Nueva Te Whata	IVF World Va'a Championships - Waka Ama	Sport Events
Parehuia Allen	U17 Māori Netball	Sport Events
Persialee Waerehu-Edmonds	U13 Girls Basketball Tournament	Sport Events
Quinton Wharton	NZTFI 2022 Junior Tag Nationals	Sport Events
Raiha Ripia	NZ Tag Football – North Harbour Seahawks Tag	Sport Events
Renee Monk	Premier Reps – Māori Netball Tournament	Sport Events
Reuben Stewart	TTT Youth Nationals	Sport Events
Ridge Rameka Ngataua	U15 Basketball Competition	Sport Events
Riley Erick	U16 Mixed Touch Nationals - Counties Manukau	Sport Events
Romeo Kalavi	NZTFI 2022 Junior Tag Nationals	Sport Events
Samuel Morrison	NZTFI 2022 Junior Tag Nationals	Sport Events
Stevie-Lea Peri	1st World Tournament Rugby for Girls & Boys	Sport Events
Sue-Ann Nesbit	TTT Māori Netball	Sport Events
Suraya Kingi	Mid North Marlins	Sport Events
Tai Rhondes	Queensland U19s Men's State Championship	Sport Events
Taine Pickering	U18s Youth World Tournament - Men's Water Polo	Sport Events
Tama Arthur	U17 Mens Netball Rep Team	Sport Events
Taya Monk	U15 TTT Māori Netball Tournament	Sport Events
Te Aowera Para	U17 Rugby League Tournament	Sport Events
Te Hiringatahi Ramanui	2022 McDonald's Queensland Championships	Sport Events
Te Kapehu Whetu Teina	Zespri Kiwifruit – AIMS Games	Sport Events
Tiana McQueen	North Island 8 Ball Tournament	Sport Events
Titan O'Leary	NZTFI 2022 Junior Tag Nationals	Sport Events
Touch NZ Association	Ki O Rahi – Māori Games	Sport Events
Tukaha Cooper	Nationals U23s Basketball Tournament	Sport Events
Tureiti Rudolph	North Island 8 Ball Tournament	Sport Events
Victory Te Whata	NZ Fine Wool Championship	Sport Events
Whangarei Girls High School Basketball Team	2022 Secondary Schools Basketball Nationals	Sport Events
William Rewha	Rugby League Rangatahi Tournament	Sport Events
Wispa Paraha-Ruka	NASA National Sports Tournament	Sport Events
Mia-Mara Henry-Teirney	NZ Short Film – The First Horse	Arts Events
Skye Sigley	Art 'n' Tarten Wearable Arts Award	Arts Events
Tia Ormsby	Junior Theatre Festival "Kiwi All Stars"	Arts Events



TE PŪRONGO Ā TE RŌPŪ KAUMĀTUA KUIA Ō TE WHARE TAPU Ō NGĀPUHI



Chair's Report

TE RŌPŪ KAUMĀTUA KŪIA O TE WHARE TAPU Ō NGĀPUHI

Waireti Paora	Member, Co-Chair until May 2023, Chair since May 2023
Kara George	Member, and Co-Chair until resignation in May 2023
Arvind Solomon	Member
Ngawai Tuson	Member and Treasurer
Wiremu Peita	Member
Ted Wihongi	Member
Hammond Ngaropo	Member
Hirini Tau	Member
Manahi Mauheni	Member

He kupu maumahara

Ranginui ki runga papatuanuku e takoto nei
Nga maunga hakahi o te whare tapu o Ngāpuhi
Nga tai mihi tangata ngā moana e hora nei
Kua tipu parirau e muri ahiahi
e ngā maha o ngā tūpuna
Ko karangatia koutou kia hoki ki te korowai
aroha o te runga rawa
Takoto
Tēnei te tangi te tatau i te whei ao ki te ao
marama
Tihei Māori mate e moe e moe e moe

Papā te whatitiri, Hikohiko ana te uira,
Takoto mai te māreikura o Ngāpuhi nui tonu,
E te kahurangi, e Titewhai takoto, e moe
E tangi tonu ana Ngāti Hau, Ngāti Hine,
Ngāti Wai, ara Ngāpuhi nui tonu
Otirā, e tangi tonu ana te motu
Nāu i akiaki kia whai mana te Tiriti o
Waitangi me He Whakaputanga,
Ko tō tino ōhākī, kua whāia ō kupu me ō
tapuwae e to iwi māori
Nā reira, okioki mai rā i te āhuru nui
Maringi noa ngā roimata
Takoto

Waireti Paora

Heamana

Te Rōpū Kaumātua Kūia Ō Te Whare
Tapu Ō Ngāpuhi



RŌPŪ RETURNS TO RIGHTFUL ROLES WITH TRAION: REFINING TERMS FOR THE FUTURE

The work has continued towards implementing the recommendations of the 2019/2020 independent review of Te Rūnanga-Ā-Iwi-O-Ngāpuhi (TRAION) where the trustees accepted the 13 recommendations made to the board; one of which was; *"The Rūnanga reviews the role and functions of Te Rōpū Kaumātua Kuia o Te Whare Tapu o Ngāpuhi, including its status vis-à-vis the Rūnanga."*

On 24 June 2023 at a special general meeting, the TRAION board accepted the amendment to add back into the trust deed that as well as leading the cultural and spiritual mana of Ngāpuhi, the rōpū also "monitor the strategic direction and key decision making of the TRAION board."

Special thanks to Matua Arvind, who was instrumental in ensuring the rōpū return to its original role and function to "monitor the strategic direction and key decisions made by the Trust" (clause 8.3). The agreement and acceptance of this amendment is a milestone for Ngāpuhi as it recognises the recommendation made by APR Consultants in the organisational capability review in July 2008 to formalise the role of Kaumātua and Kuia as a reference group for monitoring of the strategic direction and key decisions taken at the board level.

The rōpū are soon to adopt the terms of reference and guidelines under clause 8.3, which will define their operating and governing procedures. These steps, facilitated by a collaborative effort with the TRAION board, are aimed at finding meaningful and impactful ways to support kaumātua and kuia in their roles and functions. Additionally, these guidelines will help govern the relationship between the rōpū and the trustees, ensuring a cohesive and effective partnership.

We, Te Rōpū Kaumātua Kuia Ō Te Whare Tapu Ō Ngāpuhi, are continuing our mahi, supporting our kaumātua and kuia during the revision of the terms of reference. This important process will lead to proposed amendments to the Trust Deed at the annual general meeting in December 2023.

“

The Rūnanga reviews the role and functions of Te Rōpū Kaumātua Kuia o Te Whare Tapu o Ngāpuhi, including its status vis-à-vis the Rūnanga.



COLLABORATIVE INITIATIVES FOR SOCIAL AND WELLBEING NEEDS

At Kaumātua Kuia hui it became more evident from the feedback we were receiving that our Kaumātua Kuia needed to be provided with engagement opportunities through social and wellbeing activities to combat loneliness and other issues that they were experiencing.

To meet these needs and to raise the awareness of the specific health and wellbeing issues for our Kaumātua Kuia, TRAION and THOON worked collaboratively on a six-month fixed term pilot programme to trial a Kaumātua Kūia coordinator role that promoted and met these needs.

This fixed term pilot role ended at the end of June 2023 and the next steps are being evaluated. The Kaumātua Kuia coordinator role successfully achieved its objectives of enhancing the well-being of Kaumātua Kuia and increasing their engagement within the organisation and the wider community.

The outcomes and achievements outlined in a report to the CEOs of TRAION and THOON demonstrate the value and importance of the role in supporting the empowerment of Kaumātua Kuia.

Moving forward in the new financial year, we hope to continue to build on these achievements, ensuring that the role remains responsive to the needs and aspirations of Te Rōpū Kaumātua Kuia o Te Whare Tapu o Ngāpuhi.

We would like to acknowledge our Kaumātua Kuia coordinator and Ngāpuhi Iwi Social Services for providing transport, support and advice for Kaumātua Kuia when needed; and DIA for providing funding to enable fortnightly sessions to learn and share stories of lived experiences, using digital platforms, and wānanga to connect our Kaumātua Kuia.



HIGHLIGHTING KAUMĀTUA KUIA REPRESENTATIONS AND ENGAGEMENTS FOR TRAION

Kaumātua Kuia represented TRAION at numerous events and hui mate throughout the year.

Some of the highlights were as follows:

- ▶ Attending the opening of the Sir **Hekenukumai Busby Kupe Waka Centre**.
- ▶ Supporting the taumata at Waitangi, such as the **Governor-General's visit**.
- ▶ Celebrating the **90th birthday of Titewhai Harawira** in October 2022, and her Hui Mate in January 2023.
- ▶ The **Whaiao Event** at Kohewhata Marae, providing Kaumātua Kuia information on available services. **Te Rūnanga-Ā-Iwi O Ngāpuhi (TRAION)** had a registration table at the event and helped facilitate a hauora session.
- ▶ **Waitangi Day** – Kaumātua Kuia were hosted and supported at Te Tii Marae, the location of all the kōrero tents. The then Co-chair Waireti Paora promoted our registrations, and due to her whakapapa connections and being one of the kuia at the marae, TRAION was positioned next to the bridge. This strengthened inter-iwi and hapū relationships with our whanaunga in Waitangi.
- ▶ **Rongoā Māori and Mirimiri** sessions were much appreciated by Kaumātua Kuia. As part of the recommendations to Te Hau Ora O Ngāpuhi (THOON), we hope to offer this support more frequently.
- ▶ **Puanga Matariki Event** at Kaikohe Memorial Hall celebrated “Ngā whetū o Ngāpuhi” (our stars of Ngāpuhi).
- ▶ **Hui mate**.

KEEPING ACTIVE AND WELL AT ANY AGE

Te wiki mō te hauora hinengaro

Over the last few years under this new normal that started with COVID-19 and the lockdowns and restrictions, many of us have felt disconnected from the significant people and places in our lives. However, despite these challenges, Ngāpuhi Kaumātua Kuia have continued to come together, celebrating, reconnecting, and nurturing our well-being, in resilience and unity.

Mental Health Awareness Week 2022 (MHAW) was appropriately themed; 'Reconnect - with the people and places that lift you up', emphasising the importance of reconnecting to enhance one's wellbeing - hei pikinga waiora.

Ngāpuhi Kaumātua Kuia took the opportunity during MHAW to come together for a hauora engagement day at Te Hau Ora Ō Ngāpuhi, with activities that revolved around nurturing te taha wairua, te taha tinana, te taha hinengaro, and te taha whānau.

Te Hau Ora Ō Ngāpuhi and Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi collaborated to create a space for our Kaumātua Kuia to connect regularly, have health check-ins, catch up over a kapu ti, and engage in activities like exercise, line dancing, waiata, a rongoā workshop, digital programmes, and more.

Consistency is the key

Our Kaumātua Kuia began participating in different activities every fortnight. Centred around Te Whare Tapa Whā, these activities aim to boost overall well-being and provide a regular chance for Kaumātua Kuia to socialise and connect.

He aha te mea nui o te ao? He tangata he tangata he tangata!



LINE DANCING.



RONGOĀ MĀORI SESSION.





ARRIVING AT WHAEA TITewhai HUI MATE AT HOANI WAITITI MARAE

Honouring a Ngāpuhi rangatira wahine

Ngāpuhi Kaumātua Kuia celebrated the 90th birthday of our mareikura, Titewhai Harawira, in Tāmaki Makaurau. We took a full bus from Kaikohe to Tāmaki Makaurau, to join in the celebrations. Celebrating this special day with Whaea Titewhai was particularly special, with her subsequently passing a few months later in January.

E kore koe e warewaretia!

END OF YEAR KIRIHIMETE CELEBRATION

This year we celebrated under the theme “He wā mo te tuku aroha ki te tangata” – A time for giving to others.

Kaumātua and Kuia shared memories, life lessons, sang karaoke, danced, met new people, and enjoyed a delicious hākari. Secret Santa gifts and giveaways added to the fun.



NGĀ WHETŪ O NGĀPUHI

This was a collaboration between TRAION, THOON, Ngāpuhi Iwi Social Services (NISS), and the Kaitiaki Kauri team. Together, they catered for over 160 attendees. Thanks go to the kaimahi for their work in setup, cooking, and preparation. Entertainment was provided by Max Cochrane and the Hokianga Music Club, with Eriata Peri from NISS serving as the MC. Both THOON and TRAION took on the role of serving the "Ngā whetū of Ngāpuhi", and the event was funded and coordinated by TRAION staff.

Special acknowledgment to the **TRAION administrative support team** for their diligent efforts ensuring the smooth logistical operations, allowing our Kaumātua Kuia to thoroughly enjoy their day.



CONCLUSION

In summing up this section of this year's annual report, I want to extend my gratitude to Wane Wharerau and the Board of Trustees for their support of our Rōpū. The support shown by the CEOs and kaimahi of TRAION, THOON and NISS are genuinely appreciated. We are enormously grateful to Ruby Dalton, Kaumātua Kuia coordinator, and other kaimahi from TRAION, THOON and NISS, who awhi us with creating and hosting events, cooking and serving kai, driving us where we need to go and otherwise making sure we are well supported. Everything is done with a can-do attitude, smiles, hugs and lots of aroha.

My heartfelt thanks go to the members of the kaunihera and in particular, Kara George who was my Co-Chair until his resignation in May 2023. I am also grateful to the members of the Ngāpuhi Kaumātua Kuia rōpū.

While spirited debates reflecting our Ngāpuhi heritage may occasionally arise, they only strengthen our collective bond and purpose. United in this purpose, we, the kaunihera, pledge to consistently uphold our responsibility in ensuring that the Rūnanga trustees fulfill their cultural and spiritual commitments to Te Whare Tapu Ō Ngāpuhi. Together, we stand stronger.

Waireti Paora

Heamana Tahī
Te Rōpū Kaumātua Kuia Ō Te Whare Tapu Ō Ngāpuhi







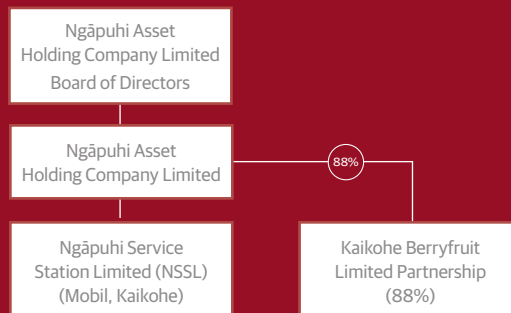








TĀ TE HEAMANA O NGĀPUHI ASSET HOLDING COMPANY LIMITED



Independent Chair's Report

NGĀPUHI ASSET HOLDING COMPANY LTD. BOARD OF DIRECTORS

Nicholas Wells	Independent Chair
Elena Trout	Independent Director
Nicole Anderson	Director / TRAIION Representative

Tēnā koutou katoa.

E ngā mana, e ngā reo, e ngā karangaranga maha o te wā, tēnā koutou.

E mihi ana ki a koutou mō ō koutou tautoko me ō koutou mahi i te tau kua hipa.

Ka whakarongo ake ki ngā wawata o te tau e heke mai ana.

Tēnā koutou, tēnā koutou, tēnā koutou katoa.

Greetings to you all.

To the powers, the voices, the many calls of the times, greetings to you.

I acknowledge and thank you for your support and efforts over the past year.

We listen and look forward to the aspirations of the upcoming year.

Greetings, greetings, greetings to you all.



Nicholas Wells – Independent Chair
Ngāpuhi Asset Holding Company Ltd.



It has been a year of resilience and adaptability for Ngāpuhi Asset Holdings Limited (NAHC). Against the backdrop of severe weather events, the lingering impacts of COVID-19, a national recession, global instability and, on the home front, a change in governance leadership, it is promising to see what we have been able to achieve while adapting to these evolving and often challenging times.

As the Group's commercial entity tasked with ensuring the financial future of Ngāpuhi, NAHC has a dual purpose – to be the principal source of day-to-day operational funds for the Group, while building economic wealth for generations to come.

Achievements in the past financial year continue to set us up well for future prosperity, but there is more to do to reach our full potential. Now more than ever, unity and a collective focus is needed.

HE MAHI AHUMONI

Performance and highlights

For the year ended 30 June 2023, Ngāpuhi Asset Holding Company Limited (NAHC) reported a net profit of \$3.185m (2022: \$3.173m) whereas the NAHC Group report reported a net profit of \$1.096m (2022: \$3.354m). The reduced NAHC Group result is reflective of our continued investment and establishment of Kaikohe Berryfruit.

The NAHC Group includes:

NAHC GROUP REPORTED NET PROFIT:

\$3.185M

Entity	Ownership / Control	Primary Activity
Ngāpuhi Asset Holding Company Limited (NAHC)	100% subsidiary of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi (TRAION)	Fisheries asset holding company and investment arm for TRAION
Ngāpuhi Service Station Limited Company Limited (NSSL)	100% subsidiary of NAHC	Operator of Mobil Kaikohe
Kaikohe Berryfruit Limited Partnership (KBLP)	NAHC holds a majority interest of 88%	27ha horticulture development at Ngāwaha
Kaikohe Berryfruit GP Limited (KBGPL)	NAHC as 88% control of voting right	Governance services to KBLP





As foreshadowed in our previous report, the NAHC Group continued to operate within a second year of challenging financial and business environments. The impact of the economic environment cannot be overstated when considering NAHC Group's performance as we have restrictive asset classes (fisheries, managed funds and horticulture) which are adversely impacted by the disruptions to supply chain and the increasing costs of inputs.

Although NAHC has experienced a recovery within its funds under management and has benefited from the refundable tax credits attached to the Moana NZ taxable bonus issue ("TBI"), the collective result did not outweigh the overall pressure upon the NAHC Group returns. With that said, the NAHC Group result was still positive, and we put in place some pivotal building blocks which will benefit Ngāpuhi in the years ahead.

Highlights from the financial year include:

- Producing the first commercial crop of strawberries under our own Kaikohe Berryfruit branding
- Securing an 88% controlling interest in Kaikohe Berryfruit Limited Partnership, up 12%
- Investing in increased Kaikohe Berryfruit growing capacity via 10ha of tunnel houses and growing structures and doubling the number of jobs to 106
- Commissioning a PricewaterhouseCoopers report to develop a sustainable distribution model between NAHC and TRAION
- Strengthening co-investment and funding channels with key regional participants including Tupu Tonu, Te Tai Tokerau Water Trust, Kānoa and Far North Holdings Limited
- Nurtured new marketing and investment prospects for future horticulture investment in Northland
- Successfully advocating for the Māori Fisheries Act Amendment Bill to provide for a population-based distribution of surplus Te Ohu Kaimoana funds (protecting value >\$10m)
- Divesting an unviable commercial asset (Kōwhai Court and Kaikohe Mobil) to open up future long-term sustainable investment opportunities.



Work is underway to capitalise on these achievements, not only in our day-to-day operations but also to strengthen our longer-term assets and investments to deliver on our dual purpose.

The Total Assets within the NAHC Group have increased in the past 10 years from \$37.7m to \$68.9m, without hapū of Ngāpuhi reaching a Te Tiriti o Waitangi settlement with the Crown, and after providing TRAION \$23.54m of dividends. Within the financial year NAHC paid a dividend of \$1.8m (2022: \$2.27m) to TRAION to support its ongoing operations, with the change in value reflective of the need for reinvestment and a change in the economy.

While this will not be the last time we experience challenging economic times, it will stabilise – but that will require a united approach.





LATE SEASON VEGETABLE CROPS INCLUDED BEETROOT, CABBAGE, AND BOK CHOY.



HE RINGA TOHU

Directorships

Towards the end of the financial year, we had a passing of the baton with former NAHC Chair John Rae stepping down from the NAHC Board after completing his maximum nine-year tenure. This leadership change was noted in our previous report and the benefit of early and thorough planning for it is evidenced in the smooth transition.

John has been, and remains, a staunch advocate for the commercial aspirations of Ngāpuhi and supporter of the regions. In his time at NAHC he has provided counsel to the Chairs, Boards and executives across the TRAION Group, and was never afraid to say what was needed to be said. It was often described as his "gift", and we have all greatly benefited from his wisdom and astute governance.

John's notable contributions have included advancing the Group's venture into managed funds, strengthening NAHC connections within iwi owned fishing operations, and the championing of Kaikohe Berryfruit to provide Ngāpuhi with a greater degree of diversification and the much-needed employment opportunities within the region.

The NAHC Board now consists of three Directors Elena Trout, Nicole Anderson, and Nick Wells (Independent Chair). Having two independent Directors, and Nicole Anderson (TRAION Trustee) as the TRAION-appointed Director, the NAHC Board structure continues to meet its legal requirement of maintaining 60% independence, as prescribed under the Māori Fisheries Act 2004.

As a Board we did undertake an advertised Director recruitment search to return the Board to the full complement of four Directors. However, despite generating significant interest we have suspended the search whilst we progress further discussions with TRAION regarding their future governance aspirations for NAHC and the TRAION Group.

HE MAHI HĪ IKA

Fisheries

NAHC currently has long-term Annual Catch Entitlement (ACE) supply agreement with both of our iwi-owned fisheries entities being Aotearoa Fisheries Limited trading as Moana NZ for inshore and highly migratory species, and Sealord Limited for our deep-water parcel. In addition, NAHC continues to provide local Ngāpuhi affiliated fishing operators with access to discounted ACE parcels.

These longer-term ACE leasing arrangements provide a layer of protection for Ngāpuhi from the annual uncertainty within the commercial fisheries industry and generates a relatively fixed and reliable income. However, the annual dividend income that NAHC receives from its 12.63% income shareholding within Aotearoa Fisheries Limited (AFL) is considerably more variable.

In anticipation of some challenging headwinds for our commercial fisheries entity AFL has declared a one-off taxable bonus issue (TBI), doubling the number of shares on issue within AFL. The TBI has no direct monetary benefit to NAHC other than, as a charity NAHC, can obtain a full refund from the tax credits attached to the TBI. The tax credits attached the TBI which are refundable to NAHC total \$1.515m.

Having not achieved settlement, Ngāpuhi continues to be heavily reliant on the 2005 distributions from the Māori Fisheries Settlement to continue to generate sufficient income to support its current ambitions, and to adequately provide for future generations. With up to 60% of NAHC's commercial interest directly reliant upon fisheries sector, which account for approximately 70%-80% of NAHC revenue streams. This over-exposure to the fisheries sector continues to be the foundation and fragility within Ngāpuhi's investment profile.

We are experiencing iwi and hapū increasingly asserting their rights to take a more prominent role in the future of the moana and how all New Zealand can interact with the resource. This can only be beneficial for all. However, the pace at which participants and are seeking regional or spatial closures is concentrating fisheries effort (commercial, recreational and/or customary) onto the neighbouring areas. This is creating a domino effect as the neighbouring areas also seek to implement mataitai or Fisheries Act closures (e.g. s186A) to protect their customary fishing areas from increasing pressure.

With growing populations and increasing pressure upon the natural environment, iwi and Māori need to create a more strategically unified approach to implementing controls upon fishing to ensure we do not unintentionally adversely impact our neighbours or create a lesser outcome overall.

The external pressures and uncertainties of our fisheries investments is further reason to diversify and innovate our asset portfolio as we work hard to deliver on our dual purpose – to be the principal source of day-to-day operational funds for the Group, while building economic wealth for generations to come.



HE MAHI HAUMI

Investments

Aside from fisheries assets NAHC holds the following material asset classes:

- Portfolio funds under management with Mint Asset Management Limited
- Cash and term deposits with BNZ and ANZ
- Investment Property – 12 Marino Place, Kaikohe
- Land and buildings – 19 Broadway, Kaikohe
- 100% ownership of NSSL – operator of Mobil Kaikohe
- 88% majority control of KBLP – 27ha horticulture development at Ngāwaha; and
- Associated property, plant, and equipment.

The recent challenging times have allowed us to reflect on what we are doing now, and where we want to be placed in future. We have made significant strides over the past year, advancing our goals to protect and preserve the environment while nurturing the potential of our rangatahi.

We have continued to champion sustainability and diversification through the development and growth of the KBLP. The reporting period was the first year this investment began commercial operations with a trial crop of 3ha of strawberries, and some late season vegetable crops of beetroot, cabbage, and bok choy.

The 2022/23 financial year was always intended to be a “proof of concept” trial before committing the full 10ha into production – with the results being very encouraging. The strawberries grown and marketed under our own Kaikohe Berryfruit label were exceptional and received an in-market premium, which confirmed our commitment to take Kaikohe Berryfruit to the full 10ha for the next season.

At the start of the calendar year, NAHC with the endorsement of TRAION increased its interest in the KBLP to 88% [2022: 76%] to enable the expansion that has delivered much needed employment and social outcomes for the community.



Strawberries flourish on our undercover berry farm in Kaikohe – the garden of the North.

Our kowhaiwhai highlights the relationship between our grower and the fruit while our mangopare design is a symbol of our growth, strength and life essence.

We are more than a berry farm. We are a hub for the community and a place of opportunity and growth for our region.



Kaikohe Berryfruit represents our commitment to our collective future. The headwinds we have faced in recent years have made us rethink our long-term strategy, and we are now better placed to encompass the changes our region and the people of Ngāpuhi are going through.

Part of our sustainability focus is the sustainability of our people, setting up Ngāpuhi rangatahi for a bright future through new opportunities.

Kaikohe Berryfruit has already been transformational to our region in this past financial year, contributing over \$1.2m in wages and doubling the number of jobs to 106 across our harvest, construction, and management teams.

Further transformation will come in the next phases, which involve establishing a coolstore and administration building and a further 6ha of tunnel houses. FY23 represented the first operational year for Kaikohe Berryfruit from what was a green fields (farm paddock) site. Once fully complete and established, Ngāpuhi will be a significant national horticulture operator, of scale.

Our focus on sustainability is also reflected in the sale of Mobil Kaikohe and Kōwhai Court in May 2023, with a settlement to occur in August 2023 (next financial year).

The Kaikohe service station business and site were originally purchased as a commercial investment in 2010 to generate profit and create jobs. Over time, due to external pressures, these businesses were no longer offering the long-term viability that was given in 2010.

Continued ownership no longer aligned with the environmental, employment or wellbeing values of the TRAION Group, including recording its first trading loss of (\$3k) [2022: \$112k], and the sale will allow us to explore future opportunities that better align with these values.

We would like to acknowledge everyone who has supported and been involved with Mobil Kaikohe (formerly Caltex Kaikohe) and especially our staff who have served and greeted our community with aroha every day.

As always, we will also be reflecting on lessons from this process, including the need for better communication, and engagement with the TRAION Trustees and NAHC, as well as the need for the TRAION Group to develop a land policy that determines what land, if any, can be sold or traded as a commercial asset to generate commercial returns of the Group.

The portfolio of funds under management with Mint Asset Management Limited (MINT) continued to be hampered by volatility within the global markets and despite providing distributions on \$417k [2022: \$313k] the prices of the unit funds held declined by (\$80k) to contributing an overall gain of \$337k. NAHC currently has investments of \$7.835m with MINT that are held across two investment funds, and having exposure to the financial markets is part of maintaining a balance and diversified investment portfolio for any inter-generational investor.

Overall rental and ACE returns for the year were consistent with budget, with NAHC's operational expenditure being 21% favourable budget.

TITIRO ANA KI TE WĀ HEKE

Looking ahead

It has been a year of resilience and adaptability for Ngāpuhi Asset Holdings. I would like to acknowledge the dedicated team within the NAHC Group and particularly the team at NSSL whose employment has been disrupted during the sale process. As a Board we are proud of how the team have conducted themselves during uncertain and challenging times.

Although I have only recently been appointed to the NAHC Board and more recently been appointed Chair, I have a long involvement and affiliation with Ngāpuhi through my past role as a professional advisor to the Group, and through my family.

The TRAION Group is facing some significant headwinds, which include financial challenges, and it is unlikely that the Group will be able to continue as it currently operates. Many of the changes that we have discussed here were anticipated and carefully planned for, leaving no room for surprises.

Achievements in the past financial year continue to set us up well for future prosperity, but there is more to do to reach our full potential. Now more than ever unity and a collective focus is needed.

That is why a priority now is to develop a long-term business strategy, looking five to ten years out and determining where we want to be and how we will get there. This longer-term outlook also allows us to prepare to best support the hapū-based Te Tiriti o Waitangi settlement model as it unfolds.

As we plan for the future, a key focus of NAHC will always be ensuring a safe and secure future for our rangatahi of Te Whare Tapu Ō Ngāpuhi that reflects the values of the wider Group – we value whanaungatanga; we are tika and pono; we are audacious; and we honour mana atua, mana tangata and mana whenua.

Ngā mihi nui ki a koutou i tēnei wā,

Nick Wells

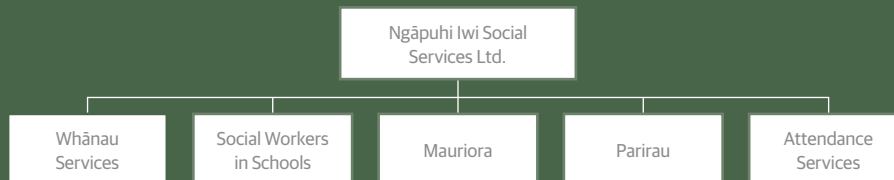
Independent Chair –
Ngāpuhi Asset Holding Company Limited







TE PŪRONGO Ā TE HEAMANA Ō
NGĀPUHI IWI SOCIAL SERVICES LTD.



Chair's Report

NGĀPUHI IWI SOCIAL SERVICES BOARD OF DIRECTORS

Michael Kake	Director / Chair until September 2023
Erena Kara	Director / Chair since September 2023
Te Miringa Huriwai	Director until May 2023
Te Rau Allen	Director / TRAION Representative
Mariameno Kapa-Kingi	Director

Tuatahi ka tuoho ki a Ranginui me Papatūānuku, ngā matua tūatahi o te ao Māori ngā pou here i a tātou ki te ao wairua.

Ko te tūmanako kia tae mai ngā manaakitanga maha kia tātou katoa e ngā kaiwhakahaere o NISS, tēnā koutou katoa.

He mihi ngākau nui tēnei ki a Irihapeti (Liz) e ārahi atu ana i tō tātou tīma e kaha nei i te awahi i ngā tamariki mokopuna o te tari nei, me tōna iwi whānui kia tutuki te moemoeā o Ngāpuhi.

Kia tū tika ai te Whare Tapu o Ngāpuhi.

Nō reira e Liz,

Mauri oho

Mauri tū

Mauri ora.

E te whānau o Ngāpuhi, tēnā rā koutou.



Erena Kara – Heamana / Chair
Ngāpuhi Iwi Social Services Ltd.

“

Firstly, I want to acknowledge our kuia, Te Miringa Huriwai, who sadly passed away in May 2023.

As Chair, I am pleased to present this report on behalf of Ngāpuhi Iwi Social Services (NISS) for the 12 months ending 30 June 2023.

Firstly, I want to acknowledge our kuia, Te Miringa Huriwai, who sadly passed away in May 2023. Whaea Te Miringa initially supported NISS in delivering the Parirau service and later became a director in 2017. Beyond this, she served our community through her contributions to social services over a decades-long career. Whaea Te Miringa constantly reminded us to make decisions that would nurture our mokopuna and whānau. E te Whaea, e moe i to moengaroa.

This year has posed many challenges for our whānau, facing the tail end of the COVID-19 pandemic and the health, social, and economic pressures this has brought, as well as extreme weather events. I want to acknowledge all of our Māori providers, our marae communities, and our whānau who prove time and again that in times of adversity, we can stand up swiftly to ensure the needs of all our people are met.

LEADERSHIP CHANGE

NISS bid farewell to Liz Marsden after 12 years of dedicated service to whānau and the wider community. Apart from leading NISS, Liz has worked in social services for over 30 years in diverse government and iwi leadership roles. We acknowledge her commitment to social services provision for whānau and her spearheading of kaimahi ora initiatives. We will miss Liz and we wish her the very best.



LIZ (LEFT) WITH NISS SOCIAL WORKER ALVA POMARE AND TRAION OPERATIONS MANAGER DONNA TŪKĀRIRI AT A PREVIOUS WAITANGI DAY CELEBRATION.





Dr. Moana Eruera (Ngāpuhi, Ngāti Ruanui, and Ngāti Rangiwewehi) was welcomed on 17 January 2023 at a pōwhiri held at Kohewhata marae. She was well-supported, with many from her whānau, hapū, and professional circles travelling to Kaikohe for the special occasion.

Moana joins Ngāpuhi Iwi Social Services with over 30 years' experience in statutory and iwi social services, including family violence prevention, youth justice, and social work education. She actively contributes to several advisory panels and committees, including the Mana Wāhine Inquiry Research Committee and Te Pūkotahitanga - the Tangata Whenua Ministerial Advisory Group on family violence and sexual violence. Moana is committed to ensuring that services are accessible to all tamariki, whānau, and the broader community.



STRATEGY FOR NGĀPUHI MOKOPUNA AT RISK OF ENTRY OR ENGAGED WITH ORANGA TAMARIKI

NISS continues to work with Te Rōpu Whāiti to develop a strategy to address disparities for Ngāpuhi tamariki mokopuna engaged with Crown care and protection and youth justice services.

The disparities are alarming and necessitate an urgent response. The number of Ngāpuhi tamariki mokopuna involved in the Oranga Tamariki system is two to three times higher than that of any other iwi, with 965 in the custody of the chief executive (CE) of Oranga Tamariki (as of 30 June 2023) across Aotearoa. Thousands more Ngāpuhi mokopuna are involved in other parts of the child protection and youth justice system.

Te Rōpu Whāiti comprises Ngāpuhi iwi and hapū members, Ngāpuhi leaders from the social services sector, professionals, representatives of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi (TRAION) trustees and subsidiaries NISS and Te Hau Ora Ō Ngāpuhi (THOON). They came together in 2022 with TRAION to collectively planned a response to the growing disparities and the urgency of the issues faced by Ngāpuhi tamariki mokopuna and whānau engaged with Oranga Tamariki.

Te Rōpu Whāiti is focused on:

- 1 **Facilitating a strategic Ngāpuhi response to mokopuna wellbeing.**
- 2 **Refreshing the Iwi Crown Relationship with Oranga Tamariki to establish a strategic policy approach.**
- 3 **Designing a Ngāpuhi strategic whakapapa-based approach to Ngāpuhi tamariki mokopuna engaged in the Oranga Tamariki system through a five-year phased plan and investment.**

TE PŪ O TE WHEKE COMMUNITY ROADSHOW

A highlight for our youth development work was a collective kaupapa between NISS, Te Kotahitanga E Mahi Kaha Trust, and Mid North United Sports called "Te Pū o te Wheke community roadshow", held in September 2022. This was an opportunity for us to gather the perspectives and ideas of tamariki on what their aspirations are for the future of Kaikohe.

A total of 190 tamariki participated in games and activities throughout the event representing Te Kura Kaupapa Māori o Kaikohekohe, Kaikohe Christian School, Kaikohe East School, and Tautoro School.



CYCLONE GABRIELLE RESPONSE

Cyclone Gabrielle saw a unification between the TRAION group to create a co-ordinated group response. This aligns with our strategic aspirations to be influential at local, regional and national levels.

NISS and TRAION joined with THOON who led comprehensive secondary response measures and a robust provision of information, resources, and support for whānau affected by Cyclone Gabrielle.

Leading up to the cyclone, NISS reached out to whānau to discuss strategies to assist to prepare for the weather event. Starting 15 February, our united Ngāpuhi initiative expanded to collaborate with additional providers and community groups, including Te Kona, Te Whare Awhina o Ngāti Tautahi, hapū and marae hubs and others.

While whānau were advised to contact Civil Defence and emergency services in the first instance for critical support, the TRAION group established the 0800 KIA RITE (0800 542 7483) support line. This line offered a coordinated Ngāpuhi approach to deliver health and social services resources.

NISS CONTRIBUTED:

17

social and youth workers to facilitate the outreach supports to whānau and communities including transport, satellite phones and other resources as required.

The collective
response
served over
3,500
PEOPLE

AND

25
MARAĒ
from January
to February

DASHBOARD



**TAITAMARIKI SERVICES –
NUMBER OF
INDIVIDUAL PARTICIPANTS**

190

at Te Pū o Te Wheke Kaikohe
Schools Roadshow

11

at Mahuru: youth justice
remand services

158

at youth programmes:
marae and sports-based wānanga

52

at community youth programmes

27

total NCEA credits awarded
to remand teina

7

on supported bail

**COMMUNITY
SUPPORTS**

438

total interactions

283

households financially
supported

WHĀNAU THERAPEUTIC PROGRAMME

Whānau Referrals

17

Whānau Completed

7

FFT Report

Total Taitamariki

48

Total Taitamariki

20



VOICES

from our community: acknowledging our mentors

This is just a snapshot of feedback we have received about some of our mentors:

“Thanks with all my heart to the Mahuru mentors for their consistency and reliability of their services they offered our son while under their wing. Their ability to connect with my son and be great role models has been very rewarding, inspiring and comforting.”

Māmā of a teina who was engaged with NISS' Mahuru programme

“Just a heartfelt thanks to [our youth mentor] for his awahi today. After the interview, when I popped my head in to go to Court, the teina asked his youth mentor; ‘Will you come in, too?’ It was a beautiful thing to see.”

Youth Aid Officer

“He [the teina] is all ready for his nursing course starting soon and is super excited. He spoke so beautifully about the youth mentor's engagement. He can see and feel that therapy is working. Both of his grandparents are proud of where he is today and extremely grateful.”

Whānau of a teina engaged with NISS' youth justice services





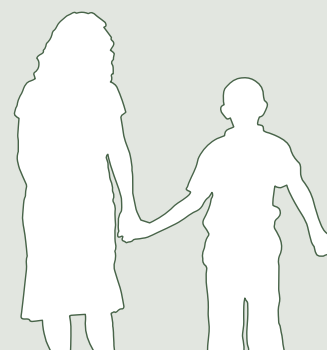
AT MAHURU WELLBEING WORKSHOP.

MANA AKE: MENTAL WELLBEING SUPPORT FOR TAMARIKI

In June 2023 NISS became a provider of Mana Ake services for primary schools (5- to 12-year-olds). Mana Ake provides early intervention to promote wellbeing and mental health support for tamariki across Te Tai Tokerau. NISS will support tamariki across 28 schools. This initiative aligns to tamariki ora, and benefits tamariki and whānau directly.

NISS WILL
SUPPORT TAMARIKI
ACROSS

28
SCHOOLS



**NISS ADVOCACY FOR FRAMEWORK
TO REDUCE WHĀNAU DEBT**

**EMERGENCY/FINANCIAL
SUPPORT OFFERED**

3,658¹
INDIVIDUALS

41%

SUPPORTING 0-12 YEARS

11%

SUPPORTING 13-17-YEAR-OLDS

48%

SUPPORTING 18+ YEARS



CHRISTMAS HAMPER PACKING FOR WHĀNAU.

In May, we hosted a hui with Inland Revenue and Ministry of Social Development to provide feedback for their Proposed Debt Framework. The purpose of the framework is to provide an approach and criteria for policymakers to use to guide writing off of whānau debt. It has a number of principles – such as minimising hardship, showing fairness and transparency.

NISS made a submission to Inland Revenue that disproportionately high debt should be written off and that funding should be available for debt prevention. Inland Revenue made some changes to the framework, including one significant point that NISS echoed – valuing the principles of te Tiriti o Waitangi.

Although a result occurred outside the reporting period this year, it is significant to report that on 31 July 2023, Cabinet agreed to adopt the framework as a policy tool to help agencies design, implement and evaluate policy and operational processes which relate to the creation, collection or write-off of debt. The policy framework for debt to government can be found on Inland Revenue's website.

The full link is:

www.ird.govt.nz/about-us/publications/policy-framework-for-debt-to-government

1. Kai, petrol, clothing, Whānau Ora packs, Whānau Tinana packs, antigen test kits, Christmas food parcels, household items, cyclone relief, phone top ups, rent arrears, vehicle costs (WOF/registrations/repairs), and other)



**BUILDING THE CAPACITY AND
CAPABILITY OF OUR WORKFORCE**

**WORKFORCE,
REFERRALS AND PLANS**

24

NISS REGISTERED SOCIAL WORKERS (SWRB)

1,379

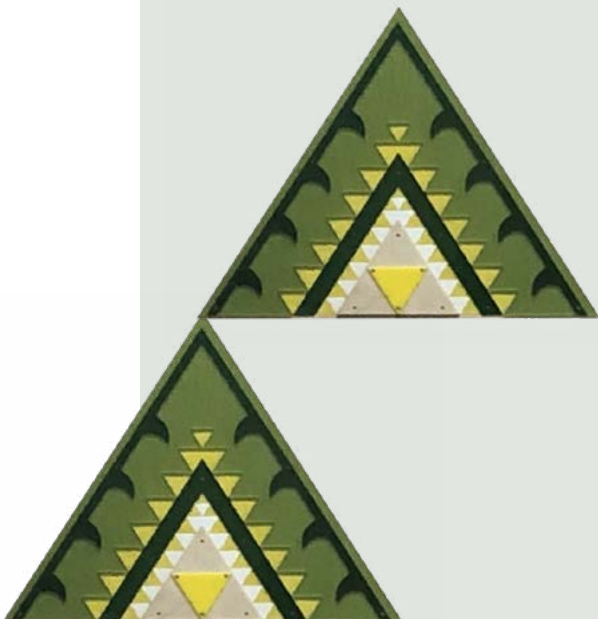
MOKOPUNA WHĀNAU REFERRALS TO NISS

703

WHĀNAU/INDIVIDUALS PLANS COMPLETED
WITH

100%

GOALS ACHIEVED



“

NISS is committed to developing kaimahi ora initiatives alongside staff to enable them to provide safe and high-quality services for whānau while also attending to self-care.



WORKFORCE DEVELOPMENT THIS YEAR INCLUDED A NOHO AT PAKANAE MARAE IN MAY.

Ngāpuhi Iwi Social Services has been working hard at providing opportunities for our staff both in professional development and kaimahi ora. We want to ensure we have a well-trained and skilled professional Ngāpuhi Iwi practitioner workforce, and that staff wellbeing is valued and maintained.

Social work and youth mentoring and development are highly demanding fields of profession practice where our staff navigate a wide range of complex and often distressing situations.

As part of this workforce strategy NISS has been hosting a range of professional development opportunities for our staff and the local NGO services.

These wānanga were led by inspiring experts from around the motu, including Judge Tania Williams-Blyth and her team, Te Korimako Legal, who train and educate iwi, legal and service providers to assist whānau who come to the attention of Oranga Tamariki. Also included was a family and sexual violence wānanga with Professor Denise Wilson and others.



MINISTER WILLOW-JEAN PRIME WITH OUR SOCIAL WORKERS IN SCHOOLS TEAM; TE AROHA SIONE-MALE, QUEENIE KUENITELINA TANGIROA, FRANCIS HAU, AND CAROLYN SALE.

PAY EQUITY

On 25 October 2022, Cabinet approved and funded settlement of the PSA's pay equity claim against five representative employers of community-based social workers. The pay equity settlement addressed the undervaluation of 'workers performing social work' at Barnardos, Christchurch Methodist Mission, Ngāpuhi Iwi Social Services, Stand Tū Māia and Wellington Sexual Abuse Help, the five organisations that the claims were lodged against.

NISS was the sole Māori provider included in the social work pay equity settlement.

The settlement was transformational for NISS kaimahi. Emerging findings showed that across the five organisations:

**SALARIED EMPLOYEES
AVERAGE PAY INCREASED BY**

37%

CONCLUSION

The NISS report highlights the many successes of the year and recognises the commitment and hard work of our NISS CEO, Moana Eruera, and her operations team. They continuously work towards positive outcomes for our mokopuna, taitamariki, and whānau. I also want to thank our NISS Directors for their tireless commitment to governing an entity that strives for better outcomes.

Looking forward, 2040 has been earmarked as a significant milestone to achieve considerable aspirations. We are looking forward to the contributions we can make as an organisation to support our whānau and to pull those critical levers that create system change.

Before concluding, I want to pay tribute to our long-serving Chair, Mike Kake. Mike's leadership and guidance have steered our NISS waka in a way that meant we have been able to make sound decisions in a very considered manner. Mike stepped down as our Chair in September and will remain a NISS Director. He led NISS throughout this financial year, and we are incredibly grateful for his commitment to our whānau and communities.

Mauri ora.

Erena Kara

Heamana / Chair
Ngāpuhi Iwi Social Services Ltd.

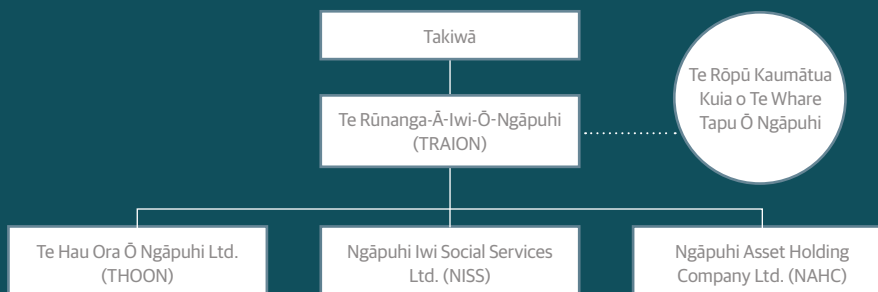






Te Hau Ora O Ngāpuhi

TE PŪRONGO Ā TE HEAMANA Ō
TE HAU ORA Ō NGĀPUHI LTD.



Chair's Report

TE HAU ORA Ō NGĀPUHI LIMITED BOARD OF DIRECTORS

Hōne Sadler	Chair
Te Rau Allen	Deputy Chair / TRAION Representative
Arama Prime	Director
Louis Gill	Director
Myrtle Sanson	Director
Ngawai Tuson	Director
Godfrey Rudolph	Director

E ngā mana hakarērea iho o o tātou mātua tūpuna, ngā uri a Rāhiri he mihi tēnei nā tā koutou taonga o te Hau Ora Ō Ngāpuhi ki a koutou katoa. Ko te pūtake o tēnei pūrongo hei whākī atu ki a koutou i ngā kaupapa ko tutukitia e te Hau Ora Ō Ngāpuhi mō te tau pahure ake nei. Atia te tini o ngā piki me ngā heke i pā kau ake i roto i te tau ko pahure, ko puta te ihu i te pae. Nā ngā hakamātutautanga o te Urutā Kōwheti-19 me te Hauāwhiowhio Kēperiarā i hakapari ai i Te Hau Ora Ō Ngāpuhi kia tupu te mahuri, kia puawai ki tōna hanga e kitengia ana i ēnei rā tonu. Nā te kounga o ngā kaiarataki me te ahuwheua o ngā kaimahi, me o rātou hakaaro nui ki a rātou kawenga ki te Iwi i pēnei ai, Nā tēnei āhua anō ko rahi ake te nui o ngā kaimahi o Te Hau Ora Ō Ngāpuhi, ko tata nei ki te kotahi rau e ono ngāhuru koni atu koni mai te tini o ngā kaimahi, kia kite rā hoki.

Ko te mihi mutunga, kia tuku atu i te tangi poroporoaki ki ki tō tātou whanaunga, karanga maha, ki taku kōtiro ki a Karen Kākā, he tohunga ki tāna mahi: Te mūrau a te tini, te wenerau a te mano: Hāere e kō, hakangaromia ai ki tua, kia aupikitia i te toi huarewa, i pikitia atu e tō tātou tūpuna i a Tāwhaki-nui-ā-Hema e moe okioki mai rā koe ki tō rua hakautu.

Mauritū! Maurioho! Mauritau! Mauriora ki a tātou katoa

To the prestigious authorities whom are the remnants of our parents and forebears, the descendants of the ancestor Rāhiri, greetings and salutations from your treasured possession of Te Hau Ora Ō Ngāpuhi. This report discloses all tasks that have been completed by Te Hau Ora Ō Ngāpuhi for the past reporting year. Despite the challenges of the past year we were able to emerge on the plus side of the ledger. Through the resilience testing of Te Hau Ora Ō Ngāpuhi i.e., Covid-19 and Cyclone Gabrielle, we were able to flourish into the entity we are today. It was through the quality of leadership and the commitment of the workers to their responsibilities to our people that this has



Hōne Sadler — Heamana / Chair
Te Hau Ora Ō Ngāpuhi Ltd.

been achieved. It was also through this that the growth of the organisation to one hundred and sixty workers or thereabouts, has been reached, something to be proud of.

Finally in closing, we remember and farewell a relative, our kith and kin, to my niece Karen Kākā, an expert in her field of work, 'the dread of the multitude, the envy of thousands.'

Farewell dear one, as you depart this world and clamber aloft in the footsteps of your ancestor, Tāwhaki-son of Shem, rest in eternal peace.

Let the Lifeorce be enduring, be awakening, be serene, and bring wellness to us all.

Tēnā rā koutou katoa

Hōne Sadler

Heamana / Chair
Te Hau Ora Ō Ngāpuhi Ltd.



We partnered with MEA...
This includes the design
and implementation of the
communications and social media
plan with goals to increase our brand
awareness to access more whānau.

ACTING CEO APPOINTED TO PERMANENT CEO POSITION

In November 2022, Tia Ashby was officially appointed CEO, after acting in the role since February 2022.

Tia is a tri-service medic with the New Zealand Defence Force (NZDF), having enlisted at the age of 19 and training at Burnham Military Camp to work across the three different operating environments of the Army, Navy and Air Force. She spent 12 years in the armed forces and received five operational medals for her services in overseas deployments including a year in Afghanistan.

Tia has both a bachelor's and master's degree, is a qualified registered nurse, and attended Harvard University on a scholarship where she learned how to design cost-effective strategies to deliver innovative health programmes in Te Tai Tokerau and nationally.

We were absolutely thrilled at the news that Tia will be staying on in this role.

COMMUNICATIONS PLAN

We partnered with MEA to lead the communications for THOON. This includes the design and implementation of the communications and social media plan with goals to increase our brand awareness to access more whānau. Tangible outcomes included a monthly e-panui that features photos from events, services, job opportunities and partner case studies, four to seven social media posts each week on FB, Instagram and LinkedIn, press releases and media releases as required.



SOCIAL MEDIA STATISTICS

FROM 1 JULY 2022 TO 30 JUNE 2023

FACEBOOK FOLLOWERS

443

INSTAGRAM VISITS

1,307

INSTAGRAM FOLLOWERS

400

FACEBOOK REACH

155,932

FACEBOOK VISITS

19,953

TOTAL INSTAGRAM AUDIENCE

10,688

By building our online presence and becoming more interactive on social media we were able to increase the visibility of our services and help reach more whānau.

Our social media pages have also been used as a touchpoint for whānau who need to access our services and would rather message than call the 0800 number.

BATTLE OF THE BANDS

In May THOON and Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi came together to showcase their talents in Battle of the Bands. Each team/department was tasked to perform a waiata, dance and skit. We had nurses in wheelchairs, crazy wigs, cowboys and cowgirls, construction workers, Beyonce, and the Backstreet Boys who filled the Hub with roaring laughter,

This event was a huge success and was a fun way to integrate internal team building and whanaungatanga – Tuara mō te hauora.



NATIONAL HOUSING CONFERENCE

In late March, our CEO Tia Ashby delivered a panellist keynote address at the National Māori Housing Conference in Rotorua. This event provided an opportunity for tangata whenua, ministers, agency officials, and representatives from the regional, community, and private sectors to come together to add strategic value to the Māori housing sector.

Kāinga is one of our strategic priorities. The conference promotes a forward-focused view to improving Māori housing outcomes.



CENSUS DAY

With the critical focus on lifting the census response rates in Te Tai Tokerau, Ngāpuhi planned a Whānau Day on Census Day on Tuesday 7 March supported by Census Community Engagement Te Tai Tokerau. It was a fun-filled event with entertainment, kids' games, a sausage sizzle, a bouncy castle, and spot prizes. Our Hauora Gym Hub put together a Hunger Games challenge for both teen and adult teams of eight. It was great to see so many whānau joining in the fun.



All of us count

Tatau tātou

#2023Census

Census | Stats



THE SMILES ON THE FACES SAY IT ALL – KAUMĀTUA KUIA FORTNIGHTLY SOCIAL SESSIONS.

KAUMĀTUA KUIA

Kaumātua Kuia fortnightly sessions, facilitated by the kaumātua kuia coordinator, Ruby, and our dedicated clinical team, offer a unique blend of entertainment, education, and community building for our esteemed karani māmā me karani pāpā.

These are delightful sessions filled with laughter, meaningful conversations, health check-ups, and more. They provide a safe environment for kaumātua kuia to socialise and build connections with our kaimahi and the community. This also allows our team to provide any health checks or services as needed.

TAKI O AUTAHI SIGNING

The signing of Taki o Autahi was a memorable day as THOON and other iwi and Māori health providers such as Te Taiwhenua o Heretaunga, Te Arawa Lakes Trust and Whakarongorau Aotearoa/New Zealand Telehealth Services marked the next stage of designing and delivering equitable health outcomes for priority communities. Taki o Autahi and the expansion of the call centre is one of THOON's strategic goals.

Signing the contracts at the Waitangi Treaty Grounds and collaborating with other hapū, marked a historical day for our organisation, with our CEO Tia Ashby attending alongside Mātua Hone Sadler.

It is finally a reality for the organisations involved.

We know it takes a village in a community to deliver services to The Fono in this partnership. It also means that this model can be replicated in other areas throughout the country.





JASON GUNN VISITS NGĀPUHI

In May, we surprised our amazing team with an unforgettable presentation by the incredible Jason Gunn. The room was buzzing with excitement as we soaked up tons of valuable insights (and had a blast). Jason conducted a training session with our team focusing on heartfelt communication, effective media behaviour, and communicating with confidence.

H - Heart

E - Empathy

A - Authenticity

R - Reassurance

T - Tell a story

This event was a huge success and was a fun way to integrate internal team building and whanaungatanga as well as training and enlightening the team.

MID-NORTH LOCALITY REFORM AND ENGAGEMENT

THOON has been a part of the Mid-North locality reform and engagement. We have been a part of the conversations held to connect and discuss the approach to improving the hauora of populations, as well as organising health, housing and social services to meet the needs identified by whānau, hapū, community providers and the Iwi Māori Partnership Board at the Mid North Locality hui.

“

The vision of the partnership is 'Kia tū tika ai t Te Whare Tapu Ō Ngāpuhi – where the sacred house of Ngāpuhi stands strong'

NGĀPUHI TAMARIKI IN CARE

TRAION, THOON and Ngāpuhi Iwi Social Services (NISS) came together in Tāmaki Makaurau hosted by Ngāti Whātua ki Ōrākei to join in partnership for higher aspirations for Ngāpuhi tamariki in care.

Oranga Tamariki and Ngāpuhi Iwi Social Services have designed a whānau care service that aims to ensure tamariki who need care, are living safely with carers who have whakapapa connections to them through whānau, hapū or iwi.

The vision of the partnership is 'Kia tū tika ai Te Whare Tapu Ō Ngāpuhi – where the sacred house of Ngāpuhi stands strong'. For Ngāpuhi, this means working together to ensure there are no Ngāpuhi taitamariki in state care and being more involved in decision-making that affects Ngāpuhi tamariki and whānau.

CYCLONE GABRIELLE

We worked to support a number of marae in their Cyclone Gabrielle response and draw down resources from central government links. We provided information through our Taki o Autahi national call centre (0800 542 7483 number). We also received referrals from the Far North District Council and Civil Defence Emergency Management.

Our Taki o Autahi (national call centre) team works in collaboration with Te Arawa, Te Taiwhenua o Heretaunga and Whakarongorau so our manaaki and tautoko was able to extend to whanaunga in the east coast where we offered navigational and triage support to hauora services in their area.

As we already had the bones of this response ready to go from our COVID-19 response we were able to activate the call centre on the day the storm hit. We also had teams deliver preparedness packages as we knew that some whānau Māori did not have equitable access to the civil defence resources.

The cost to rebuild Te Tai Tokerau is likely to be in excess of \$1 billion, and will include whare repairs, infrastructure, repairing and resurfacing integral roads and gorges such as Mangamuka and Brynderwyns, electricity reconnection, and much more.

This wont be the last disaster, so we must come together in the coming year to plan a larger scale efficient operation that empowers hapū and Takiwā to respond.



CYCLONE RELIEF

11,200
KAI PACKS

115
ASSISTED WITH HOUSING NEEDS

21
WATER TANKS

130
CARE PACKS

12
HUBS SERVICED:
MARAE AND COMMUNITY

12,800
PETROL VOUCHERS

130
CARE PACKS

\$10,250
FOOD VOUCHERS

CONCLUSION

As we reflect on the past year, it's clear that Te Hau Ora Ō Ngāpuhi has made significant strides in enhancing community well-being and resilience. Under the dynamic leadership of CEO Tia Ashby, we have navigated a year of challenges and opportunities with strategic agility and a deep commitment to serving our people.

Our efforts in streamlining communications and bolstering our social media presence have not only raised our profile but also deepened our connection with the community. This increased engagement has enabled us to extend our reach and more effectively deliver our services to those who need them most.

Key initiatives have demonstrated our dedication to fostering a sense of unity and purpose within our team, while also addressing critical issues in housing and health. These initiatives, coupled with our ongoing support for the Kaumātua Kuia, have reinforced the importance of cultural connection and community in our work.

The signing of Taki o Autahi and our proactive response to Cyclone Gabrielle are testaments to our ability to collaborate effectively and respond swiftly to the needs of whānau. These actions underscore our role as a trusted and capable provider in times of crisis and change.

In summary, this year has been about strengthening the fabric of our community through innovative leadership, effective communication, and heartfelt service. As we move forward, we remain committed to building on these successes, adapting to new challenges, and continuing to make a meaningful difference in the lives of the people we serve.

Mauri ora ki a tātou katoa,

Hōne Sadler

Heamana / Chair
Te Hau Ora Ō Ngāpuhi

PŪRONGO WHAKATURE

Schedule: Reporting Requirements

Māori Fisheries Act 2004

Kaupapa 7 of Schedule 7 to the MFA requires the Rūnanga to be accountable for its performance to all members of the Iwi. As a result, the Rūnanga must report annually to its members as follows:

OBLIGATION	COMPLIANCE	COMMENT
Mandated Iwi organisation (MIO) must hold an annual general meeting for its members providing an opportunity for those members to consider:	Rūnanga	AGM 26th November 2022
(A) An annual report for the previous financial year reporting against objectives set out in the annual plan and includes:		
1. Steps taken by MIO to increase number of registered members.	Rūnanga	See Ngāpuhi Iwi Membership section of report.
2. Comparison of performance against objectives in annual plan, including changes in shareholder/member value and dividend performance or profit distribution.	Rūnanga	See Rūnanga and subsidiary sections of report, and Summary Consolidated Annual Report.
3. Annual audited financial report prepared in accordance with GAAP and accounting separately for settlement cash assets.	Rūnanga	See Report of the Independent Auditor on the Summary Consolidated Annual Report.
4. Report on sales and exchanges of settlement quota:		
a. Quantity of settlement quota held by the MIOs asset holding company	Rūnanga/NAHC	Total Quota Shares 492,689,589 of which 460,149,609 is designated as settlement quota.
b. Value of settlement quota sold or exchanged	Rūnanga/NAHC	Nil
c. Identity of purchaser or other party to the exchange	Rūnanga/NAHC	N/A
d. Any transaction with settlement quota that has resulted in a registered interest by way of caveat or mortgage being placed over the quota	Rūnanga/NAHC	N/A
e. Settlement quota interests that have been registered against the quota shares of the MIO	Rūnanga/NAHC	Nil
f. The value of income shares sold, exchanged, valued or acquired.	Rūnanga/NAHC	No income shares were sold, exchanged, or acquired during the year. The new financial reporting standard IPSAS 41 requires the income shares to be recognized at 'fair value'. The income shares carrying value of \$350 p/share is within the assessed range of \$287 (low) to \$382 (high).



OBLIGATION	COMPLIANCE	COMMENT
<p>5. Report on the interactions of the MIO in fisheries matters:</p> <p>a. With other entities within the Iwi</p>	Rūnanga/NAHC	For the reported period NAHC provided a discounted ACE parcel to a Ngāpuhi member to support their local fishing operation.
<p>b. With other MIOs</p>	Rūnanga/NAHC	<p>We continue to facilitate productive conversations with other MIO's to best maximize returns from our fisheries assets.</p> <p>NAHC continues to be a lead participant in the Ngā Tapuwae o Māui agreement between Sealord and 41 other MIO.</p> <p>NAHC has a 5-year inshore and highly migratory ACE agreement with Moana NZ/Aotearoa Fisheries Limited.</p>
<p>c. With Te Ohu Kai Moana Trustee Limited (TOKM)</p>	Rūnanga/NAHC	<p>Representatives from the Rūnanga and NAHC presented to the parliament select committee to reinforce support of TOKM's proposed MFA amendments, except for s.59 whereby any future whereby any future distributions of TOKM's capital would occur equally amongst MIO's, as opposed to being apportioned under the recognized notional Iwi population (Sch3 MFA).</p> <p>The Rūnanga was the recipient of \$224,192.43 relating to the (re) distribution of TOKM's allocation of the AFL dividend, whilst the MFA amendments are pending.</p> <p>Nicole Anderson (TRAION Trustee and NAHC Director) was appointed as a new Director of Te Ohu Kaimoana as of 25 July 2023.</p>
<p>d. Any changes under section 18 of the MFA to the constitutional documents of the MIO, or its asset holding companies or any subsidiaries of the asset holding companies.</p>	Rūnanga/NAHC	<p>Trust Deed amendments were voted on and adopted at a Special General Meeting, 24 June 2023.</p> <p>Further amendments will be tabled to be voted on at the 2023 Annual General Meeting.</p>

OBLIGATION	COMPLIANCE	COMMENT
(B) An annual plan for the next financial year which includes:		
1. The objectives of the annual plan.	Rūnanga	An annual plan is available on request.
2. The policy of the MIO in respect of sales and exchanges of settlement quota.	Rūnanga	No sales or exchanges anticipated.
3. Any changes in that policy from the policy for the previous year.	Rūnanga	Nil
4. Any proposal to change the constitutional documents of any fishing company owned by the MIO.	Rūnanga/NAHC	Nil
In relation to every asset holding company or subsidiary of an asset holding company that received settlement assets:		
1. An annual report on:		
a. The performance of that asset holding company or any of its subsidiaries.	Rūnanga/NAHC	See NAHC Chair's report and Summary Consolidated Annual Report.
b. The investment of money of that asset holding company or any of its subsidiaries	Rūnanga/NAHC	See NAHC Chair's report and Summary Consolidated Annual Report.
c. The process to approve annual plans that set out:	Rūnanga/NAHC	The Rūnanga retains strategic governance over NAHC (as per Kaupapa 11) including the power to appoint and remove subsidiary Directors.
(i) The key strategies for the use and development of Iwi fisheries assets.		The Rūnanga currently has one Trustee representative on the NAHC Board, who participates in the approval of the NAHC annual budget and ACE transactions.
(ii) The expected financial return on the assets; and		Additionally, the Rūnanga and NAHC have developed a process of negotiating and exchanging letters of shareholder expectation and operational entities letter of intent.
(iii) Any programme to:		There is currently no intention to buy, sell or reorganise the holding of settlement quota.
(a) Manage the sale of annual catch entitlements derived from settlement quota held by asset holding companies or their subsidiaries		
(b) Reorganise the settlement quota held by asset holding companies or their subsidiaries, as by buying and selling settlement quota in accordance with the MFA.		
2. Any proposal to:		
a. Change the constitutional documents of the asset holding company or any of its subsidiaries.	Rūnanga/NAHC	Nil

RĀRANGI TŪMOMO MAHI

Register of Interests

TE RŪNANGA-Ā-IWI-Ō-NGĀPUHI / BOARD OF TRUSTEES

NAME	ENTITY	ENTITY POSITION
William (Wane) Wharerau	TRAION	Chairperson / Trustee
	Guardians of the Sea Charitable Trust	Trustee
	Hokianga Accord	Co-Chair
	Te Kahu o Taonui Iwi Chairs Forum / TRAION Representative	TRAION Representative
	Taitokerau Destination Management Leadership Advisory Group	Committee Member
	Ngāpuhi Ki Waitematā Takiwā	TRAION Representative
	National Iwi Chairs Forum	TRAION Representative
	Northland Deepwater GP Limited	Director
	Te Kawai Taumata	TRAION Representative
	Ngāti Hine Withdrawal Committee	Chairperson
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit and Risk Committee	Committee Member
NZ Paediatrics	Māori Director	
Te Rau Allen	TRAION	Deputy Chairperson / Trustee
	Ngāpuhi Iwi Social Services Ltd.	Director
	Northable Disability Support Services	Needs Assessor Service Co-ordinator (NASC) O-65 Mid Far North (Disability Sector)
	Taiāmai Ki Te Marangai Takiwā	Member
	Tauwhara Marae	Trustee
	Te Hau Ora O Ngāpuhi Ltd.	Director
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit & Risk Committee	NISS Representative
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Scholarship Allocation Committee	Committee Member
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Te Rōpū Committee	Committee Member
Te Whiu Hapū Incorporation	Chair	

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

TE RŪNANGA-Ā-IWI-Ō-NGĀPUHI / BOARD OF TRUSTEES

NAME	ENTITY	ENTITY POSITION
Chrisandra (Iti) Joyce	TRAION	Trustee
	Corrections Reference Group	Member
	Corrections Working Group	Member
	Mātauranga Iwi Leadership Group	Member
	Mā Te Huruheru	Trustee
	Ngāpuhi Education Advisory Group	Member
	Te Hononga o Tamaki me Hoturoa	Trustee
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Appointments Committee	Committee Member
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Scholarship Allocation Committee	Committee Member
Te Takiwā O Ngāpuhi Ki Te Tonga O Tāmaki Makaurau	TRAION Representative	
Friday Rountree	TRAION	Proxy Trustee for Chairperson
	Otaua Marae	Chairperson
	Te Tahu Tu Inc	Treasurer
	Ngā Māpurapura Netball Inc	Chairperson
	Association of Administrative Professionals NZ Inc. – Advisory Council	Advisory Member
	Ngāpuhi ki Waitematā Takiwā	TRAION Representative / Treasurer
	Ngā Takiwā o Tāmaki Trust	Trustee
Auckland High Court	Judge's Associate	
Janelle Beazley	TRAION	Trustee
	Raurimu Te Kōhanga Reo	Treasurer
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Hapū Development Allocation Committee	Chairperson
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Policy Review Committee	Chairperson
	Te Tai Tokerau Tarai Waka	Trustee
	Te Takiwā O Ngāpuhi Ki Whangārei	TRAION Representative / Treasurer
	Te Tarai O Rāhiri Marae	Trustee
	Tūhoronuku Independent Mandated Authority	Trustee
	Tūhoronuku Independent Mandated Authority	Ngāti Toki Kaikōrero
Waitangi Cultural Society Inc.	Life Member	

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi



TE RŪNANGA-Ā-IWI-Ō-NGĀPUHI / BOARD OF TRUSTEES

NAME	ENTITY	ENTITY POSITION
Janelle Beazley cont.	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Appointments Committee	Committee Member
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit & Risk Committee	Committee Member
	Ngāti Hine Withdrawal Committee	Member
	Northland Regional Council TTMAC	TRAION Representative
	Whangārei Tererenga Paraoa Marae	Trustee
	Whangārei Tererenga Paraoa Marae	Secretary
	Te Tarai o Rāhiri	Secretary

Mane Tahere	TRAION	Trustee
	Awarua A25 Ahuwhenua Trust	Chairperson
	Te Iringa Marae	Chairperson
	Te Whare Awhina o Ngāti Tautahi	Trustee
	A and F Rakena Whānau Trust	Chairperson
	Ope Mahi Limited	Director
	Kaupapa Māori Limited	Director
	FNDC Kaikohe Waste Water Treatment Plant Working Group	Member
	FNDC Infrastructure Committee	Appointed voting member
	Te Tiahotanga / Ngā Hapū o Kaikohe	Hapū Representative
	Pākinga Pā Māori Reservation Trust	Trustee

Mere Mangu	TRAION	Trustee
	KiwiMana	Director
	Tārai o Rāhiri Marae	Trustee
	Te Rōpū Takiwā O Mangakāhia	TRAION Representative / Chair
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Remuneration and Appointments Committee	Committee Member ex Officio
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Te Rōpū Committee	TRAION Representative
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi Ltd – Te Rōpū Kaumātua Kuia o Te Whare Tapu o Ngāpuhi	Committee Member
	Tūhoronuku Independent Mandated Authority	Executive Member
	Department of Corrections Advisory Board	Member
	Tūhoronuku, Tekau I Mua Mandated	Hapū Kaikōrero

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

TE RŪNANGA-Ā-IWI-Ō-NGĀPUHI / BOARD OF TRUSTEES

NAME	ENTITY	ENTITY POSITION
Mori Rapana	TRAION	Trustee (newly elected)
	Ngāpuhi Hokianga ki te Raki Takiwā	TRAION Representative
	Mātaimitau Marae	Trustee
	ANZ Bank New Zealand	Pou Arataki Māori - Māori Relationships and Development
Nicole Anderson	TRAION	Director
	Ngāpuhi Asset Holding Company Limited	Director / TRAION Representative
	Anderson Trading Co Limited	Director
	International Accreditation Council	Chair
	Northland Inc.	Chair
	Top Energy Ltd.	Director
	NZ Blood and Organ Service	Director
	SCENZ Group (The Support and Consultation for End of Life in NZ Group)	Co-Chair
	Far North Holdings Ltd.	Director
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Remuneration & Appointments Committee	Chair
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit & Risk Committee	Member
	Ngā Ngaru o Hokianga	TRAION Representative
	Ngāpuhi Service Station Limited	Director
	Ngā Pai Kitea Tāpui Ltd.	Director
	New Zealand Conservation Authority (until Feb. 2023)	Member
	Fluid Chemicals Limited (until Mar. 2023)	Director
	Te Kahu o Taonui (IMPB) (until March 2023)	Interim Chair
	Matai Aranui Marae (until Apr. 2023)	Trustee
Northland Polytechnic Limited (until Aug. 2022)	Director	

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi



NGĀPUHI ASSET HOLDING COMPANY LTD. / BOARD OF DIRECTORS

NAME	ENTITY	ENTITY POSITION
John Rae	NAHC	Director / Independent Chair (tenure end 23/05/23)
	Abodo Wood Limited	Chair
	Bremworth Limited	Director
	FJ Hawkes & Co. Limited	Managing Director / Shareholder
	Gobble Limited	Director / Shareholder
	WET Gisborne Limited	Chair
	Gisborne Holdings Limited	Chair
	Playtime Holdings Limited	Director / Shareholder
	Thos. Corson Holdings Limited	Chair
	Trust Tairāwhiti – Independent Investment Committee	Chair
	Te Rāhui Herenga Waka Whakatāne Limited	Chair
	Ngāpuhi Service Station Limited	Chair
Kaikohe Berryfruit GP Limited	Chair	
Nicholas Wells	NAHC	Deputy Chair / Independent Director
	Chapman Tripp	Poutoko Rangipū / Consultant
	Establishment Group for Māui Toa – VC – by Māori for Māori	Chair
	Māui Toa General Partner Limited	Director
	Māui Toa Investment Manager Limited	Director
	Nomination Committee for the Guardians of NZ Superannuation Fund	Chair
	Ngāpuhi Service Station Limited	Independent Director
	Kaikohe Berryfruit GP Limited	Independent Director
Elena Trout	NAHC	Independent Director
	Callaghan Innovation	Member
	Contact Energy Ltd	Independent Director
	Energy Efficiency and Conservation Authority	Chair
	Harrison Grierson	Independent Director
	Ministry of Defence & NZ Defence	Independent Member of Capability Governance Board
	Ara Ake Limited	Director
	Waihanga Ara Rau Infrastructure and Construction Development Council	Co-Chair

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

NGĀPUHI ASSET HOLDING COMPANY LTD. / BOARD OF DIRECTORS

NAME	ENTITY	ENTITY POSITION
Elena Trout cont.	Hāpaitia Limited	Director
	Motiti Investments Limited	Director / Shareholder
	Te Rāhui Herenga Waka Whakatāne Limited	Independent Director
	Ngāpuhi Service Station Limited	Director
	CityCare Limited	Independent Director
	Opuha Water Limited	Independent Director
	Worksafe Audit, Risk & Finance Committee	Independent Chair

Nicole Anderson	NAHC	Director / TRAION Representative
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi	Trustee
	Anderson Trading Co Limited	Director
	International Accreditation Council	Chair
	Northland Inc.	Chair
	Top Energy Ltd.	Director
	NZ Blood and Organ Service	Director
	SCENZ Group (The Support and Consultation for End of Life in NZ Group)	Co-Chair
	Far North Holdings Ltd.	Director
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Remuneration & Appointments Committee	Chair
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit & Risk Committee	Member
	Ngā Ngaru o Hokianga	TRAION Representative
	Ngāpuhi Service Station Limited	Director
	Ngā Pai Kitea Tāpui Ltd.	Director
	New Zealand Conservation Authority (until Feb. 2023)	Member
	Fluid Chemicals Limited (until Mar. 2023)	Director
	Te Kahu o Taonui (IMPB) (until March 2023)	Interim Chair
	Matai Aranui Marae (until Apr. 2023)	Trustee
	Northland Polytechnic Limited (until Aug. 2022)	Director

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi



NGĀPUHI IWI SOCIAL SERVICES LTD. / BOARD OF DIRECTORS

NAME	ENTITY	ENTITY POSITION
Michael (Mike) Kake	NISS	Chair (until September), then Director
	Pehiaweri Marae Management Committee	Tumu Whakarae
	Ngāti Hau Trust Board	Treasurer
	NRC Māori Advisory Committee	Ngāti Hau Representative
	Northland TV Charitable Trust	Chair
	Te Rewarewa Māori Land Incorporation	Deputy Chair
	WDC Te Huinga	Ngāti Hau Representative
	Te Rōpu Whaiti	Working Group Member
Erena Kara	NISS	Director, and Chair from September
	Toi Ngāpuhi	Employee
	Community Research Centre	Trustee
	Te Kotahitanga E Mahi Kaha Trust	Trustee
	KTR Kara Ltd	Director
	Te Kura Kaupapa Māori o Kaikohe	Trustee
	Ministry of Business, Innovation and Employment (MBIE)	Vision Mātauranga Assessor
Mariameno Kapa-Kingi	NISS	Director
	Te Kohao Heath Ltd	Director Chairperson
	National Urban Māori Authority	Executive Member
	Fusion Regional Suicide Prevention Te Tai Tokerau	Independent Chairperson
	Te Rūnanga O Whaingaroa	Chairperson
	Hihiaua Cultural Centre Trust	Board Member
	Te Rūnanga Nui o Te Aupouri Trust	CEO
	Te Pae Roa Tika	Board Member
	Te Kahu o Taonui	Co-Chair
Te Pāti Māori Te Tai Tokerau	Candidate	

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

NGĀPUHI IWI SOCIAL SERVICES LTD. / BOARD OF DIRECTORS

NAME	ENTITY	ENTITY POSITION
Te Miringa Huriwai	NISS	Director
	Nil	
Te Rau Allen	NISS	NISS Representative
	Northable Disability Support Services	Needs Assessor Service Co-ordinator (NASC) 0-65 Mid Far North (Disability Sector)
	Taiāmai Ki Te Marangai Takiwā	TRAION Representative
	Tauwhara Marae	Trustee
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi	Deputy Chairperson / Trustee
	Te Hau Ora Ō Ngāpuhi Ltd.	Director
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit & Risk Committee	NISS Representative
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Scholarship Allocation Committee	Committee Member
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Te Rōpū Committee	Committee Member
	Te Whiu Hapū Incorporation	Chair

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi



TE HAU ORA Ō NGĀUHI LTD. / BOARD OF DIRECTORS

NAME	ENTITY	ENTITY POSITION
Hōne Sadler	THOON	Chairperson / Director
	Hone Pereki and Ngawhetu Sadler Family Trust	Chairperson
	Ngā Takiwā O Tāmaki	Chairperson
	NZQA	Ngā Kaituhono Māori Advisory Board
	Pere Ngaio Wharemate Ahuwhenua Trust	Chairperson
	Te Hungaiti Marae, Tautoro	Chairperson
	Tertiary Education Union	Kaumātua
	WAI 1107	Claimant
WAI 435	Claimant	
Te Rau Allen	Deputy Chairperson / Director	
	Ngāpuhi Iwi Social Services Ltd.	Director
	Northable Disability Support Services	Needs Assessor Service Co-ordinator (NASC) O-65 Mid Far North (Disability Sector)
	Taiāmai Ki Te Marangai Takiwā	TRAION Representative
	Te Rūnanga-Ā-Iwi-O-Ngāpuhi Ltd.	Trustee / Deputy Chairperson
	Tauwhara Marae	Trustee
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Audit & Risk Committee	NISS Representative
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Scholarship Allocation Committee	Committee Member
	Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi – Te Rōpū Committee	Committee Member
Te Whiu Hapū Incorporation	Chair	
Arama Prime	THOON	Director
	Chester Consultants	Employee
	Prime Functional Fitness	Owner-Director

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

TE HAU ORA Ō NGĀUHI LTD. / BOARD OF DIRECTORS

NAME	ENTITY	ENTITY POSITION
Louis Gill	THOON	Director
	Age Concern Mid North	Executive Member
	Dairy Science and Technology	Member
	Kaikohe Business Association	Member
	Kaikohe R.S.A.	Member
	Lions Club of Kaikohe	Life Member
	Massey University Alumni	Life Member
	Northland Branch – NZ	Foundation Member and Executive Member
	P.N. Cosmopolitan Club	Life Member
Waikato Branch N.Z.I.M.	Past Associate Member	
Myrtle Sanson	THOON	Director
	Lake Omāpere Trust	Trustee
	Te Roopu Taiao O Utakura	Member
Ngāwai Tuson	THOON	Director
	Ngāpuhi Hokianga Ki Te Raki Takiwā	Member
	Mangamuka me Mangataipa Pariha O Te Matua Haahi Ratana	Member
	Te Rūnanga-Ā-Iwi-O-Ngāpuhi Kaumātua Kuia Kaunihera	Member
Hokianga Hauora Policy Committee	Member	
Godfrey Rudolph	THOON	Director
	Te Takiwā o Ngāpuhi ki te Tonga o Tāmaki Makaurau	Member

Note: In these Registers of Interest, the acronym TRAION is used for Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi







RĀRANGI TAHUA

FINANCIAL STATEMENTS

Summary Consolidated Annual Report
For the Year ended 30 June 2023

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Annual Report

For the Year Ended 30 June 2023

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Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Report Statement

For the Year Ended 30 June 2023

The Trustees are responsible for the preparation, in accordance with New Zealand law and generally accepted accounting practice, of the financial report which give a true and fair view of the financial position of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and Group as at 30 June 2023 and the results of their operations, service performance and cash flows for the year ended 30 June 2023.

The Trustees consider that the financial report of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and Group have been prepared using accounting policies appropriate to the trust and group circumstances, consistently applied and supported by reasonable and prudent judgements and estimates, and that the Public Benefit Entity International Public Sector Accounting Standards (Reduced Disclosure Regime) have been followed.

The Trustees have responsibility for ensuring that proper accounting records have been kept which enable, with reasonable accuracy, the determination of the financial position of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and Group.

The Trustees have responsibility for the maintenance of a system of internal control designed to provide reasonable assurance as to the integrity of financial reporting. The Trustees consider that adequate steps have been taken to safeguard the assets of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and Group and to prevent and detect fraud and other irregularities.

The Trustees are pleased to present the summary financial report of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and Group for the year ended 30 June 2023. This annual report is dated 17 November 2023 and is signed in accordance with a resolution of the Trustees made on the same date.

These summary financial statements have been prepared in accordance with Public Benefit Entity Financial Reporting Standard 43, Summary Financial Statements.

The financial statements have been extracted from the full financial statements that comply with Generally Accepted Accounting Practices in New Zealand (NZ GAAP). They comply with Public Benefit Entity International Public Sector Accounting Standards (Reduced Disclosure Regime) and other applicable Financial Reporting Standards (collectively "PBE Standards"), as appropriate for Tier 2 not for profit public benefit entities. The Group qualifies as a Tier 2 reporting entity for the current and prior periods as it has between \$2m and \$30m of operating expenditure for the last two preceding periods and it has no public accountability.

The full financial statements signed on 17 November 2023 have been audited by Grant Thornton and given an unmodified opinion. The full financial statements for the year ended 30 June 2023 were authorised for issue in accordance with a resolution of the Trustees on 17 November 2023.

The specific disclosures included in the summary financial statements have been extracted from the full financial statements. The summary financial statements do not include all the disclosures provided in the full financial statement and cannot be expected to provide as complete an understanding of the financial affairs of the TRAION Group as the full financial statements. A copy of the full financial statements may be obtained from the Charities Register or from TRAION Group on request.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Statement of Service Performance

For the Year Ended 30 June 2023

Vision: Kia tū tika ai Te Whare Tapu ō Ngāpuhi - That the sacred house of Ngāpuhi stands strong	Mission: Mā te Rūnanga e ārahi atu, i te wairuatanga, i te pāporitanga, i te tikanga me te tupu whai hua mō Ngāpuhi, kia hua ai ki te katoa o Ngāpuhi te mana motuhake me to ora tonu
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What the organisation did during the year to achieve their vision and mission?

Ngāpuhi are the largest iwi in Aotearoa New Zealand with more than 165,000 members according to the 2018 census. Our Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi Group is a collective of four entities who represent the interests and aspirations of the Ngāpuhi population. Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi (TRAION) is the parent entity of Ngāpuhi Iwi Social Services (NISS), Te Hau Ora O Ngāpuhi (THOON), and Ngāpuhi Asset Holding Company (NAHC.) As a collective, we provide a range of support, advisory services, and events to help progress our iwi, hapū, marae, and whānau towards a vision where the sacred house of Ngāpuhi stands firm. Our Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi Group entities have committed to leading the spiritual, social, cultural, environmental, and economic growth of Ngāpuhi by ensuring the self-determination and ongoing sustainability of our people. Each entity has contributed and we highlight below some of their key milestone initiatives and outcomes.

In a new initiative (with no comparative information available as this is the first year), TRAION committed to extending a dollar-for-dollar scholarship scheme with the Māori Education Trust and Wellington University. This saw seven scholarship recipients receive support from TRAION, the Māori Education Trust, and Wellington University, effectively tripling their scholarship value. These taura came from Poneke (4), Te Tai Tokerau (1), Tāmaki (1) and Ōtakou (1.) This initiative sat within one of 3 pou in the annual plan: Whaia Te Ruarangi (growth and development, look to and pursue the horizon and beyond); Te Kawa O Rāhiri (the Lore of Rāhiri, encompassing unity and accountability to our people); and Toitu Te Whare O Puhī (focus our drive for Ngāpuhi whānau, hapū and iwi sustainability.) Another new initiatives in it's first year held particular significance to whānau and hāpori, as it allowed the conversion of 30 hours of audio-visual content, from VHS and audio files, to be digitised and returned to whānau; and in a continuing initiative, 4 days of wānanga were held where attendees learned Ngāpuhi moteatea (4 days of karanga wānanga were held in 2022.)

Continuing an earlier initiative, THOON provided housing solutions as part of their Kāinga strategic priority. In 2023 they were able to provide sixteen high quality, warm, dry homes to the Ngāpuhi community up from 2 in the previous year (2022.) There are five other strategic priorities including: Te Puna Waiora, Taki o Autahi, Whānau Ora, Tuara mō te Hauora, and Ngātahi. As part of these, THOON continued their earlier efforts to establish a hauora hub which provided for the hauora clinical and holistic needs of whānau living in the Ngāpuhi rohe, and they consider kaimahi levels to be a reliable indicator of ability to deliver hauora services to the community, where they report FTE as follows: 4 Nurse Practitioners (5 in 2022), 3 Trainee Nurses (2 in 2022), and 4 Support Kaimahi (5 in 2022.) Additionally, THOON continue to expand their Call Centre and record a significant increase in the number of calls in 2023 (182,455 up from 59,620 in 2022.) They provide a number of hau ora and social services including Family Start which is a childcentered, family focused, home visiting programme working with whānau to ensure their children have the best possible start in life. Again, they record a significant increase in the number of whānau supported by the Family Start programme in 2023 (99 up from 49 in 2022.)

NISS' aspirations for Ngāpuhi by 2040 are that our people: Enjoy an excellent standard of living; are employed and a significant number own businesses; are housed safely and enjoy warm, loving home environments; are healthy and well; enjoy excellent relationships within 'the house of Ngāpuhi' and with others; are politically united, are influential at local, regional and national levels and are a 'force for good'; and are realising their potential as a confederation of hapū, whānau and marae as a modern indigenous people, dynamic, vital and alive in the world. They contribute to these and our group aspirations with social work interventions in a variety of forms including whānau services: where, notably, those with a family violence component decreased, from 41 in 2022 to 31 whānau in 2023; and youth programmes with tamariki engaging with Hei Huarahi Wānanga (130 in 2023 and 74 in 2022, which was impacted by COVID-19.)

Importantly NISS support teina who came to them on remand from Youth Court, or at risk of offending. Remand is an alternative to youth prison for those in police custody awaiting a court date. Supported bail is a programme that assists teina to comply with the court's bail conditions while living at home or with extended whānau. In 2023, 11 teina were supported by NISS' Youth Justice services (10 in 2022), and 7 teina were on supported bail (with 7 in 2022 also.)

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Statement of Service Performance continued

For the Year Ended 30 June 2023

In line with the 2005 Māori Fisheries Settlement intent, NAHC generated economic returns from the commercial fisheries quota received by TRAION as the mandated iwi organisation for Ngāpuhi. Two measures are useful: the Total Annual Catch Entitlement (ACE) income derived from quota with \$1,725,263 generated in 2023 (\$1,977,285 in 2022) and the Total Percentage of ACE income attributable to transactions with recognised iwi and / or Māori owned entities, with 76.58% attributed in 2023 (79.64% in 2022.) With a goal to utilise the assets entrusted to NAHC to generate economic wealth that in a balanced manner is capable of supporting the annual operational requirements of TRAION and retaining sufficient reserves to cater for the future generations, NAHC has paid to TRAION 2023 a dividend of \$1.8M (\$2.2M in 2022.) Further, NAHC has a goal to increase social outcomes for Ngāpuhi through providing employment and workplace advancement opportunities within the region. They have done this by employing 128 individuals in 2023 (76 in 2022.)

FOR MORE INFORMATION:

The Charities Register holds additional information about each of the entities including their audited financial statements (and full Statements of Service Performance.) We encourage you to continue finding out about what we've been doing by reading those documents and our full Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi Annual Report (which can be found on our website.)

KEY JUDGEMENTS:

Our Statement of Service Performance reports non-financial performance against our vision and mission and describes measures of outputs (the services provided), and illustrates the impact that services and programmes have in benefiting the wellbeing and advancement of the iwi Ngāpuhi. These outcomes are what enable us to achieve our guiding charitable purpose. The Statement of Service Performance was developed in consultation with Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi Group senior management, and was approved by our Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi Board.



Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2023

	NOTES	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Revenue			
Revenue - exchange transactions	1	3,121,262	13,281,413
Revenue - non exchange transactions			
Government contracts/grants		18,681,721	16,019,502
Settlement income Te Ohu Kaimoana (refer note 12)		224,192	400,926
Non-government contracts		6,756,509	5,254,138
Donations		143,172	13,488
Wage subsidy		6,600	23,508
Total Revenue - non exchange transactions		25,812,195	21,711,562
Other income	1	2,270,903	1,685,153
Total income		31,204,360	36,678,128
Expenses			
Cost of sales		1,785,095	10,101,762
Employee remuneration	2	13,364,309	11,307,875
Depreciation and amortisation		829,640	504,398
Other expenses	2	9,779,945	11,009,232
Share of joint venture loss	4	-	40,023
Total expenses		25,758,989	32,963,291
Surplus/(deficit) before net financing costs		5,445,371	3,714,837
Finance income			
Finance income		579,915	1,195,816
Finance costs - financial liabilities at amortised costs		(53,754)	(251)
Net finance income		526,161	1,195,565
Surplus/(deficit) for the year from continuing operations attributable to beneficiaries		5,971,531	4,910,402
Net profit / (loss) from discontinued activities			
Net profit / (loss) from discontinued activities		73,094	-
Total Net profit / (loss) from discontinued activities		73,094	-
Profit for the year attributable to:			
Non-controlling interest		(348,804)	(134,686)
Controlling interest		6,393,430	5,045,088
Total Profit for the year attributable to:		6,044,625	4,910,402
Other comprehensive revenue and expense			
Gain/(loss) on revaluation of property, plant and equipment		(919,222)	1,393,511
Gain/(loss) on revaluation assets held for sale		(1,208,064)	-

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Comprehensive Revenue and Expense continued

For the Year Ended 30 June 2023

	NOTES	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Gain/(loss) on revaluation of financial assets		-	(1,923,904)
Total comprehensive revenue and expense for the year		(2,127,286)	(530,393)
Total comprehensive revenue and expense for the year attributable to beneficiaries		3,917,339	4,380,009
Other comprehensive revenue and expense attributable to:			
Non-controlling interest		(110,306)	-
Controlling interest		(2,016,979)	(530,393)
Total Other comprehensive revenue and expense		(2,127,286)	(530,393)

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.



Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Changes in Net Assets/Equity

For the Year Ended 30 June 2023

	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Equity		
Accumulated revenue and expense		
Opening balance 1 July	70,594,089	65,549,000
Surplus/(deficit) for the year	6,393,430	5,045,089
Transfer to appropriation reserve	(1,350,000)	-
Gain on change in ownership percentages	445,366	-
Revaluation of investments	(1,208,064)	-
Reclassification MINT Asset Funds	(306,169)	-
Total comprehensive revenue and expense	74,568,652	70,594,089
Appropriation reserve		
Opening balance 1 July	-	-
TRAION electronic document management	150,000	-
NISS - Reserve for development of a whakapapa unit and services	1,200,000	-
Total Appropriation reserve	1,350,000	-
Property, plant and equipment revaluation reserve		
Opening balance 1 July	2,614,539	1,221,028
Other comprehensive revenue and expense - revaluation	(1,392,137)	1,393,511
Loss on revaluation	-	-
Total property, plant and equipment revaluation reserve	1,222,402	2,614,539
Investment revaluation reserve		
Opening balance 1 July	(306,169)	1,617,735
Other comprehensive revenue and expense - revaluation	-	(1,923,904)
Reclassification MINT Asset Funds	306,169	-
Total investment revaluation reserve	-	(306,169)
Non-controlling interests		
Opening balance 1 July	1,351,907	-
Surplus/(deficit) for the year	(348,805)	(134,686)
Movement in contributed equity	450,000	1,486,593
Movement in PPE reserve	(110,306)	-
Loss on change in ownership	(445,440)	-
Total non-controlling interests	897,356	1,351,907
Closing balance	78,038,410	74,254,366

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Financial Position

As at 30 June 2023

	NOTES	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Assets			
Current assets			
Cash and cash equivalents		14,825,869	14,038,817
Short term deposits		4,146,902	3,008,609
Receivables (from exchange transactions)		2,014,088	946,777
Trade receivables from non-exchange		1,785,137	1,836,237
Inventories		482,877	425,983
Prepayments		11,137	35,164
Assets held for sale		1,711,624	-
Total current assets		24,977,634	20,291,587
Non-current assets			
Investments	3	20,158,109	26,771,571
Intangible assets	5	21,792,057	21,787,887
Investment property		560,000	560,000
Property, plant and equipment		20,748,759	16,857,936
Other non-current assets		4,400	4,400
Total non-current assets		63,263,325	65,981,794
Total assets		88,240,960	86,273,380
Liabilities			
Current liabilities			
Bank overdraft		-	-
Trade and other payables		1,302,300	1,861,087
Borrowings		175,456	175,456
Deferred revenue		4,078,242	5,209,518
Employee entitlements		1,069,298	807,103
Goods and Services Tax		51,447	591,175
Provisions		35,711	52,500
Liabilities held for sale		200,466	-
Total current liabilities		6,912,921	8,696,839
Non-Current Liabilities			
Loans		2,634,705	2,810,157
Revenue received in advance		654,923	512,018
Total Non-Current Liabilities		3,289,628	3,322,175
Total Liabilities		10,202,549	12,019,014
Net assets		78,038,410	74,254,366
Accumulated funds			

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Financial Position continued

As at 30 June 2023

	NOTES	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Appropriation reserve		1,350,000	-
Property, plant and equipment revaluation reserve		1,222,402	2,614,539
Investment revaluation reserve		-	(306,169)
Accumulated surpluses or (deficits)		74,568,652	70,594,089
Minority Interests		897,356	1,351,907
Total accumulated funds		78,038,410	74,254,366



Chairperson

November 2023



Trustee

November 2023

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Cash Flows

For the Year Ended 30 June 2023

Cash Basis

	NOTES	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Statement of Cash Flows			
Cash flows from operating activities			
Cash was provided from			
Revenue		28,420,858	38,467,624
Interest income		287,585	24,163
Goods and services tax		-	213,878
Dividends received		1,120,988	1,603,753
Total cash provided		29,829,431	40,309,418
Cash was applied to			
Payments to suppliers and employees		(25,623,929)	(31,753,701)
Interest paid		(85,707)	(251)
Goods and services paid		(379,091)	-
Total cash applied		(26,088,727)	(31,753,952)
Net cash inflow/(outflow) from operating activities		3,740,704	8,555,466
Cash flows from investing activities			
Cash was provided from			
Sale of property, plant and equipment		46,399	219,062
Sale of intangibles		-	(200,000)
Sale of investments		6,948,227	1,600,000
Total cash provided		6,994,626	1,619,062
Cash was applied to			
Purchase of property, plant and equipment		(8,600,105)	(3,630,030)
Purchase of investments		(126,822)	(3,025,708)
Purchase of intangibles		-	(50,035)
Total cash applied		(8,726,927)	(6,705,773)
Total Cash flows from investing activities		(1,732,301)	(5,086,711)
Cash flows from financing activities			
Cash was applied to			
Loans		(175,452)	(14,387)
Total cash applied		(175,452)	(14,387)
Total Cash flows from financing activities		(175,452)	(14,387)
Net Increase/(Decrease) in Cash		1,832,951	3,454,368
Opening cash and cash equivalents			
Cash and cash equivalents		14,038,817	10,584,449
Reclassification of bank balance to assets held for sale		(45,899)	-

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.



Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Summary Consolidated Statement of Cash Flows continued

For the Year Ended 30 June 2023

Cash Basis

	NOTES	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Reclassification of investment to cash balance		(1,000,000)	-
Total opening cash and cash equivalents		12,992,918	10,584,449
Closing cash and cash equivalents		14,825,869	14,038,817

The accompanying Statement of Accounting Policies and Notes to the Financial Statements form an integral part of these Financial Statements and should be read in conjunction with the Financial Statements. Due to rounding, numbers presented throughout these financial statements may not add precisely to the totals provided.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

Reporting Entity

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi (TRAION) is a Charitable Trust and a Mandated Iwi Organisation under section 13 of the Māori Fisheries Act 2004. The principal activities of the entity is the support and development of Ngāpuhi through the delivery of various services to Ngāpuhi and the prudent management of Ngāpuhi commercial assets for the benefit of Ngāpuhi.

The Group financial statements consist of the results of TRAION and its 100% subsidiaries Ngāpuhi Asset Holding Company Limited (NAHC), Ngāpuhi Iwi Social Services Limited (NISS), Ngāpuhi Service Station Limited (NSSL), Ngāpuhi Iwi Housing Development Limited (NIHDL) and Te Hau Ora O Ngāpuhi Limited (THOON) (together the "Group"), and its 88% investment in Kaikohe Berryfruit Limited Partnership (KBLP). Ngāpuhi Iwi Housing Development Limited (NIHDL) was inactive during the year and prior year.

TRAION (inclusive of its subsidiaries and equity accounted entities) is a public benefit entity incorporated in New Zealand.

Summary of Accounting Policies

Basis of Preparation

Statement of compliance

These summary financial statements have been prepared in accordance with Public Benefit Entity Financial Reporting Standard 43, Summary Financial Statements.

The financial statements have been extracted from the full financial statements that comply with Generally Accepted Accounting Practices in New Zealand (NZ GAAP). They comply with Public Benefit Entity International Public Sector Accounting Standards (Reduced Disclosure Regime) and other applicable Financial Reporting Standards (collectively "PBE Standards"), as appropriate for Tier 2 not for profit public benefit entities. The Group qualifies as a Tier 2 reporting entity for the current and prior periods as it has between \$2m and \$30m of operating expenditure for the last two preceding periods and it has no public accountability.

The full financial statements signed on 17 November 2023 have been audited by Grant Thornton and given an unmodified opinion. The full financial statements for the year ended 30 June 2023 were authorised for issue in accordance with a resolution of the Trustees on 17 November 2023.

The specific disclosures included in the summary financial statements have been extracted from the full financial statements. The summary financial statements do not include all the disclosures provided in the full financial statement and cannot be expected to provide as complete an understanding of the financial affairs of the TRAION Group as the full financial statements. A copy of the full financial statements may be obtained from the Charities Register or from TRAION Group on request.

Basis of measurement

The financial statements have been prepared on the basis of historical cost, adjusted by the revaluation of certain assets where stated.

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency and the presentation currency of the Group is New Zealand dollars.

There has been no change in the functional currency of the Group during the year.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

Specific Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements and have been applied consistently by the Group.

Financial instrument amounts in the notes to the financial statements have been reclassified as a result of an update to IPSAS 41 - Financial Instruments that was effective from 1 January 2022. Further detail is provided under Changes to Accounting Policies.

(a) Basis of Consolidation

Controlled Entities

Controlled entities are entities controlled by the Group, being where the Group has power to govern the financial and operating policies of another entity so as to benefit from that entity's activities. The financial statements of the Group's controlled entities are included in the consolidated financial statements from the date that control commences until the date that control ceases.

Subsequent changes in a controlled entity that do not result in a loss of control are accounted for as transactions with controllers of the controlling entity in their capacity as controllers, within net assets/equity.

The financial statements of the controlled entities are prepared for the same reporting periods as the controlling entities, using consistent accounting policies.

Loss of control of a controlled entity

On the loss of control, the Group derecognises the assets and liabilities of the controlled entity, any minority interest, and the other components of net assets/equity related to the controlled entity. Any surplus or deficit arising on the loss of control is recognised in surplus or deficit.

If the Group retains any interest in the previously controlled entity, then such interest is measured at fair value at the date that control is lost. Subsequently, the retained interest is either accounted for as an equity-accounted associate or an available-for-sale financial asset depending on the level of influence retained.

Joint ventures

The Group is a party to a joint arrangement when there is a contractual arrangement that confers joint control over the relevant activities of the arrangement to the group and at least one other party.

Joint control is assessed under the same principles as control over subsidiaries. The Group classifies its interests in joint arrangements as either:

- Joint ventures: where the group has rights to only the net assets of the joint arrangement.
- Joint operations: where the group has both the rights to assets and obligations for the liabilities of the joint arrangement.

In assessing the classification of interests in joint arrangements, the Group considers:

- Joint operations: where the group has both the rights to assets and obligations for the liabilities of the joint arrangement.
- Capitalised borrowing costs
- Joint ventures: where the group has rights to only the net assets of the joint arrangement.
- Joint operations: where the group has both the rights to assets and obligations for the liabilities of the joint arrangement.

In assessing the classification of interests in joint arrangements, the Group considers:

- The structure of the joint arrangement
- The legal form of joint arrangements structured through a separate vehicle
- The contractual terms of the joint arrangement agreement
- Any other facts and circumstances (including any other contractual arrangements).

The Group accounts for its interests in joint ventures in the same manner as investments in associates using the equity method. Any premium paid for an investment in a joint venture above the fair value of the Group's share of the identifiable assets, liabilities and contingent liabilities acquired is capitalised and included in the carrying amount of the investment in joint venture. Where there is objective evidence that the investment in a joint venture has been impaired the carrying amount of the investment is tested for impairment in the same way as other non-financial assets.

The Group accounts for its interests in joint operations by recognising its share of assets, liabilities, revenues and expenses in accordance with its contractually conferred rights and obligations.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

Transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements.

Unrealised gains arising from transactions with equity accounted entities and jointly-controlled-entities are eliminated against the investment to the extent of the Group's interest in the investee.

Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

(b) Revenue recognition

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Group, and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.

Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

Rendering of services and management fees

Revenue from services rendered is recognised in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

Amounts received in advance for services to be provided in the future periods are recognised as a liability until such time as the service is provided.

Rental income

Rental income is recognised on a straight-line basis over the lease term.

Revenue from non-exchange transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no, or nominal, direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity; and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation; and
- The amount of the obligation can be reliably estimated.



Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

The following specific recognition criteria in relation to the Group's non-exchange transaction revenue streams must also be met before revenue is recognised:

Government grants, donations

The recognition of non-exchange revenue from Government Grants and Donations depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a non-exchange liability, which results in the immediate recognition of non-exchange revenue.

Contracts to provide services

The recognition of non-exchange revenue from contracts to provide services depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue, i.e.:

Conditional stipulations: A non-exchange liability is recognised as non-exchange revenue as and when the conditions are satisfied.

Restrictive stipulations: Immediate recognition of non-exchange revenue.

Other Income

Dividend revenue

Dividend revenue from investments is recognised when the shareholders' rights to receive payment has been established and the amount can be reliably measured.

(c) Property, plant and equipment

Items of property, plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured either under the:

- Cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.
- Revaluation model: fair value, less accumulated depreciation and accumulated impairment losses recognised after the date of the most recent revaluation. Valuations are performed every two years to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. Gains and losses on revaluation are recognised in other comprehensive revenue and expense and presented in the revaluation reserve within net assets/equity. Gains or losses relating to individual items are offset against those from other items in the same class of property, plant and equipment, however gains or losses between classes of property, plant and equipment are not offset. Any revaluation losses in excess of the credit balance of the revaluation reserve for that class of property, plant and equipment are recognised in surplus or deficit as an impairment.

All of the Group's items of property, plant and equipment are subsequently measured in accordance with the cost model, except for land and buildings which are subsequently measured in accordance with the revaluation model.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the following:

- The cost of materials and direct labour
- Costs directly attributable to bringing the assets to a working condition for their intended use
- When the Group has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located; and
- Capitalised borrowing costs.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Upon disposal of revalued items of property, plant and equipment, any associated gain or losses on revaluation to that item are transferred from the revaluation reserve to accumulated surplus.

Reclassification to investment property

When the use of a property changes from owner-occupied to investment property, the property is remeasured to fair-value and reclassified as investment property.

Any gain arising on remeasurement is recognised in surplus or deficit to the extent that it reverses a previous impairment loss on the specific property, with any remaining gain recognised in other comprehensive revenue and expense and presented in the revaluation reserve in net assets/equity. Any loss is recognised immediately in surplus or deficit.

Subsequent Costs

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Group. Ongoing repairs and maintenance is expensed as incurred.

Depreciation

Depreciation is based on the cost of an asset less its residual value, except for buildings which are based on the revalued amount less its residual value, and land which is not depreciated. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted as appropriate.

Depreciation is recognised in surplus or deficit over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Group will obtain ownership by the end of the lease term. Land is not depreciated. Assets under construction are not subject to depreciation.

Art and cultural heritage assets are recorded at cost and not depreciated.

The expected useful lives of the various classes of property, plant and equipment used in the calculation of depreciation in the current and prior year are as follows:

- | | |
|-------------------------------------|------------|
| • Arts and cultural heritage assets | 0 years |
| • Buildings | 50 years |
| • Plant and equipment | 3-20 years |
| • Furniture and fittings | 0-20 years |
| • Office equipment | 3-15 years |
| • Motor vehicles | 6 years |
| • Bearer plants | 0-1 year |

Bearer plant assets

Bearer plant assets are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition. Bearer plants with an estimated production life of more than one year are accounted for as items of property, plant and equipment.

Bearer plants are subsequently measured at fair value less costs to sell, with any change therein recognised in surplus or deficit. Costs to sell include all costs that would be necessary to sell the assets, including transportation costs.

Bearer plants transferred to inventory are done so at fair value less estimated costs to sell at the date of harvest.

Bearer plants are tested annually for impairment.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

(d) Intangible Assets

Fish Quota

Fish quota has been recorded at fair value on recognition (Te Ohu Kaimoana allocation as part of the original Settlement) with additional quota acquisitions initially recorded at cost. Fish quota are treated as an asset with an indefinite life and are not amortised and are carried at cost less any impairment losses. Impairment losses are recognised whenever the carrying amount of the asset exceeds its recoverable amount. Fish quota is tested annually for impairment. The useful life is assessed annually to determine whether the indefinite life assessment continues to be supportable.

Quota shares are a property right that represents the quota owner's share of a fishery. These are tradeable rights and are issued perpetually and are a tool used to actively manage the fishery in a sustainable manner via the Annual Catch Entitlement process. As a result the quota shares are not amortised. Refer to Note 12 for further information.

ETS Units

Intangible assets include carbon credits acquired by way of a Government grant and are initially recognised at fair value at the date of acquisition. Following initial recognition, these intangible assets are carried at cost less any accumulated impairment losses, and are considered to have an indefinite life.

Carbon credits are not consumed and are therefore not amortised. They are tested for impairment annually and whenever there is an indication that impairment exists. Refer to Note 5 for further information.

Computer software

Computer software is initially recognised at cost as it has a finite useful life of four years. It is subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Film

This intangible asset is initially recognised at cost and amortised over the intangible film assets useful life. Intangible film is treated as an asset with an indefinite life and not amortised and is carried at cost less any impairment losses. Impairment losses are recognised whenever the carrying amount of the asset exceeds its recoverable amount. Intangible film is tested annually for impairment. The useful life is assessed annually to determine whether the indefinite life assessment continues to be supportable.

(e) Goods and services tax

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

(f) Taxation

TRAIION and its subsidiaries are registered with the Charities Commission and are exempt from income tax.

Significant Accounting Judgements, Estimates and Assumptions

In preparing these financial statements the Group has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

Determination of Fair Values

A number of the Group's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and / or disclosure purposes based on the methods discussed below. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

Property, plant and equipment

The fair value of land and buildings is determined by direct reference to recent market transactions on arm's length terms for land and buildings comparable in size and location to those held by the Group, and to market based yields for comparable properties. The carrying amounts are disclosed in note 15.

Investment property

An external, independent valuation company, having appropriate recognised professional qualifications and recent experience in the location and category of property being valued, values the Group's investment property portfolio every year. The fair values are based on market values, being the estimated amount for which a property could be exchanged on the date of the valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably. Refer Note 15 for valuation details.

Financial instruments measured at fair value

The fair value of financial instruments is based on their quoted prices in an active market.

Impairment of Assets

At each reporting date, the carrying amounts of the tangible and intangible assets are reviewed to determine whether there is any indication of impairment. Further details of the basis of measuring the impairment and treatment in the financial statements can be found in Notes 2(g) and 2(l) of the Group's accounting policies.

Joint ventures

For all joint arrangements structured in separate vehicles the Group must assess the substance of the joint arrangement in determining whether it is classified as a joint venture or joint operation. This assessment requires the Group to consider whether it has rights to the joint arrangement's net assets (in which case it is classified as a joint venture), or rights to and obligations for specific assets, liabilities, expenses, and revenues (in which case it is classified as a joint operation).

Factors the group must consider include:

- Structure
- Legal form
- Contractual agreement
- Other facts and circumstances.

Upon consideration of these factors, the Group has determined that all of its joint arrangements structured through separate vehicles give it rights to the net assets and are therefore classified as joint ventures.

Changes in Accounting Policies

(a) Changes due to the initial application of a new, revised, and amended PBE Standards

(i) PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective from 1 January 2022 and was adopted by the Group on that date.

Upon the adoption of PBE IPSAS 41, the Company had the following required or elected reclassifications as at 1 July 2022.



Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Summary Consolidated Financial Statements

For the Year Ended 30 June 2023

	Measurement Category		Measurement Category	
	PBE IPSAS 29	PBE IPSAS 41	PBE IPSAS 29	PBE IPSAS 41
Financial Assets			\$	\$
Cash and cash equivalents	Loans and Receivables	Amortised Cost	14,038,817	14,038,817
Receivables	Loans and Receivables	Amortised Cost	2,783,014	2,783,014
Short Term Deposits	Loans and Receivables	Amortised Cost	3,008,609	3,008,609
Investments in Mint Asset Funds	FVTOCRE	FVTSD	14,450,038	14,450,038
Investments in equity shares (AFL, Red Circle, Farmlands)	FVTOCRE	FVTOCRE	12,321,533	12,321,533
Financial Liabilities				
Payables and accrual	Amortised Cost	Amortised Cost	1,301,728	1,301,728
Loans and borrowings	Amortised Cost	Amortised Cost	2,985,613	2,985,613

FVTSD = Fair value through surplus and deficit

FVTOCRE = Fair value through other comprehensive revenue and expense

As a result of change in the measurement category of certain assets from the adoption of PBE IPSAS 41, particularly the change in measurement category of managed investments in Mint Asset Funds from FVTOCRE to FVTSD, the following investment revaluation reserve balance as of the date of initial application on 1 July 2022 was transferred to Accumulated funds.

	Balance at 1 July 2022	Adjustment from adoption of PBE IPSAS 41	Adjusted balance at 1 July 2022
Statement of changes in equity			
Accumulated surplus/(deficit)	70,594,089	(306,169)	70,287,920
Investment revaluation reserves	(306,169)	306,169	-

(ii) PBE IPSAS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting is effective for periods from 1 January 2022 and was adopted by the Group on that date.

PBE FRS 48 requires specific disclosures for the reporting of service performance information which have been provided in the consolidated statement of service performance.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2023

	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
1. Analysis of revenue		
Revenue from exchange transactions		
Sales of goods	2,655,270	13,005,128
Rental and lease payments	101,175	58,586
Management fees	59,080	176,377
Government contracts	244,025	-
Other exchange revenue	61,712	41,322
Total revenue from exchange transactions	3,121,262	13,281,413
Revenue from non exchange transactions		
Donations	143,172	13,488
Government contracts/grants	18,681,721	16,019,502
Non-government contracts	6,756,509	5,254,138
Settlement income Te Ohu Kaimoana	224,192	400,926
Wage subsidy	6,600	23,508
Total revenue from non-exchange transactions	25,812,195	21,711,562
Other income		
Dividend income	2,252,195	1,656,616
Gain on sale of property, plant and equipment	18,708	28,537
Total other income	2,270,903	1,685,153

2. Analysis of expenses

	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Employee remuneration		
KiwiSaver contributions	172,776	133,359
Wages and salaries	13,191,533	11,174,516
Total employee remuneration	13,364,309	11,307,875
Other Expenses		
Accommodation and travel	320,573	127,757
Bad and doubtful debts	-	1,618
Consulting and legal	198,774	255,277
Contractors - building	-	71,592
Contractors - finance support	31,005	13,715
Covid 19 direct response	-	10,000
Directors fees (refer note 20)	219,705	167,700
Hapu development	45,000	79,348
Impairment of stock	-	13,807

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2023

Impairment of interest in plants	-	400,000
Koha and hui	164,546	48,192
Leases	405,534	285,185
Loss on sale of property, plant and equipment	1,024	20,235
Quota levies	395,998	339,053
Service delivery costs	3,722,409	5,370,103
Scholarships	100,000	98,500
Sponsorship	52,299	30,466
Trustee fees (refer note 20)	184,142	197,043
Takiwā grants refer below	140,000	122,522
Motor Vehicle Expenses	83,637	56,287
Other expenses	3,715,300	3,300,832
Total other expenses	9,779,945	11,009,232

	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP
Takiwā grants		
Ngāpuhi Ki Te Hauāuru	-	3,500
Taumāreke Ki Rākaumangamanga	-	(978)
Ngā Ngaru O Hokianga	20,000	20,000
Hokianga Ki Te Raki	20,000	-
Taiāmai Ki Te Marangai	20,000	20,000
Te Rōpu Takiwā O Mangakāhia	20,000	20,000
Ngāpuhi Ki Whāngarei	20,000	20,000
Te Taurāhere O Ngāpuhi Ki Te Tonga O Tāmaki Makaurau	20,000	20,000
Ngāpuhi Ki Waitematā	20,000	20,000
Total Takiwā grants	140,000	122,522
	2023 CONSOLIDATED GROUP	2022 CONSOLIDATED GROUP

3. Investments

Non-Current

Farmlands shares	500	500
Mint Asset Management Income Fund	7,838,576	14,450,038
Aotearoa Fisheries Limited income shares at cost	12,319,033	12,319,033
Red Circle Wholesale Limited shares at cost	-	2,000
Total non-current	20,158,109	26,771,571
Total investments held	20,158,109	26,771,571

BNZ term deposits are categorised as being measured at amortised cost. Aotearoa Fisheries Limited income shares and Red Circle Wholesale Limited Share are categorised as measured as fair value through other comprehensive revenue and expense. Mint Asset Management Income Funds are classified as fair value through surplus and deficit.

* The shares in Red Circle Wholesale Limited are required to be held as specified in the franchise agreements and the retail program for Ngāpuhi Service Station Limited. The NAHC Directors have assessed these shares for impairment at 30 June 2023 and have concluded that there is no indication of impairment.

** No consideration has ever been given to selling the Aotearoa Fisheries Limited shares.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2023

Aotearoa Fisheries Limited income shares

There is no active market for the shares in Aotearoa Fisheries Limited. Due to there being no active market for these shares and any sale of the shares has conditions attached (can only be sold to Iwi). The NAHC Directors have assessed these shares for impairment at 30 June 2023 and have concluded that there is no indication of impairment.

The reporting date of the controlled entities is 30 June.

The loans to controlled entities are financial instruments and are classed as "loans and receivables". The fair values and the carrying amounts shown in the Statement of Financial Position are as follows:

4. Investments in joint ventures

Name of joint venture	Place of incorporation and operation	Ownership interest and voting right	Ownership interest and voting right	Principal activity
		2023	2022	
Kaikohe Berryfruit Limited Partnership	NZ	88%	76%	Berryfruit farm

There were no contingent liabilities relating to interests in joint ventures to which the Group was jointly and/or severally liable.

There were no contingent assets relating to interests in joint ventures to which the Group would benefit either jointly and/or severally.

5. Intangible assets

Consolidated Group	Fish Quota	NZ ETS Units	Computer Software and film	Water Rights	Total
	\$	\$	\$	\$	\$
Cost/valuation					
Balance as at 1 July 2022	21,298,865	140,922	237,531	250,000	21,927,318
Additions	-	-	19,312	-	19,312

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2023

Disposal			(857)		(857)
Reclassification			-		
Balance as at 30 June 2023	21,298,865	140,922	255,986	250,000	21,945,773
Accumulated amortisation and impairment					
Balance as at 1 July 2022	-	3,582	135,849	-	139,431
Impairment	-	-	-	-	-
Amortisation expense	-	-	14,285	-	14,285
Reclassification					
Balance as at 30 June 2023	-	3,582	150,134	-	153,716
Net book value					
30/06/2022	21,298,865	137,340	101,682	250,000	21,787,887
30/06/2023	21,298,865	137,340	105,852	250,000	21,792,057

ETS Units

NAHC is deemed a participant in the New Zealand Emission Trading Scheme (ETS) as it is an owner of fishing quota. The carbon credits are not consumed and the Group is able to either hold the New Zealand Units (NZU) within the carbon register or alternatively trade the NZU's in domestic and international carbon markets. The NZU's are not amortised but are tested for impairment on an annual basis or when indications of impairment exist. NZU's relate to units that were allocated to the Group by the Ministry for the Environment as part of the fisheries allocation for quota owned. In 2016 the market value of the ETS units had risen to \$17.75 per unit and the previous impairment has been reversed to reflect this. The NAHC Directors have assessed these for impairment at 30 June 2023 and have concluded that there is no indication of impairment.

Fish Quota

The NAHC Directors have assessed the recoverable amount of the fish quota as at 30 June 2023 based on the fair value of the quota less costs to sell. Observable market prices for fish quota were obtained from Te Ohu Kai Moana Trustee Limited and these were utilised to calculate the fair value of the fish quota. This assessment indicated a value significantly higher than the carrying amount. On that basis they have concluded that there is no indication of impairment.

Film

The film is video content relating to Ngāpuhi history which is an intangible asset with an indefinite useful life. The film has been recognised at cost and will be tested for impairment on an annual basis.

Water Rights

KBLP has secured the rights to access 20,000m³ of water annually from the Matawii Water Storage Reservoir, which was commissioned in May 2023 at the Ngawha Innovation Park Site. The water rights are only held as a contingency plan in the event of an issue with KBLP's own water supply i.e. reservoir and bore.

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2023

6. Related party disclosures

Consolidated Group

	2023	2023	2022	2022
	\$	Number of individuals	\$	Number of individuals
Members of the governing body of TRAION (Trustees)	192,337	10	200,258	9
Members of the governing body of subsidiaries (Directors)	219,705	15	167,700	15
Senior executive officers of the Group	2,533,644	21	2,262,382	21

TRAION Parent Entity

Trustee Remuneration	2023	2022
Mori Rapana (appointed 10 September 2022)	12,050	-
Te Rau Allen (Deputy Chair)	18,150	16,175
Nicole Anderson	14,075	11,775
Janelle Beazley	16,250	12,675
Bernadette Birch (resigned 10 September 2022)	4,200	13,125
Chrisandra Joyce	14,450	12,675
Mere Mangu	16,250	13,125
Friday Rountree	15,800	13,125
Wane Wharerau (Chair)	70,417	91,693
Keith Wihongi (resigned 19 July 2022)	2,500	12,675
Total	184,142	197,043
Reimbursements	8,195	3,215
Total remuneration and reimbursements to Trustees	192,337	200,258

Trustee Remuneration as Directors of TRAION Subsidiaries	2023	2022
Te Rau Allen	3,625	3,600
Nicole Anderson	5,271	27,500
Other Directors	210,809	136,600
Total Director remuneration	219,705	167,700

Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2023

7. Commitments and contingencies

Capital commitments

The Group have undertaken a housing project for the delivery of over 60 homes in the Kaikohe community. A number of contracts have been entered into for earthworks, buildings and labour. The project will continue into the next financial year. No other known capital commitments as at 30 June 2023 (2022: Nil).

Contingent assets

The Trustees are not aware of any contingent assets as at 30 June 2023 (2022: Nil).

Contingent liabilities

The Trustees acknowledge that Ngāti Hine continue to ascertain their rights to withdraw from the joint mandated Iwi organisation through the Māori Fisheries Act 2004. As at the time of audit no agreement had been entered into however the Trustees are continually assessing the financial impact of the Ngāti Hine withdrawal which is subject to a number of external factors.

BNZ has guaranteed a bond to Mobil NZ for an amount of \$200,000 on behalf of Ngāpuhi Service Station Limited.

June 2023 - \$1,481,421 of funding from government was received for settlement which took place 1 July 2022. As at 30 June 2023 implementation reserves grant of \$378,971 was unspent.

June 2022 - two separate pay equity claims were lodged by the Public Service Association (PSA) in August 2019: one for social workers and the other for a wide range of other social service workers. Five providers were named in the claims which included NISS. While this was not a joint provider/union decision, in the interests of the social services sector, the provider group agreed to work with the PSA to investigate the claim and mandated Social Service Providers Aotearoa (SSPA) to lead and co-ordinate this work. Any settlement for NGO social workers will be extended to the whole social services sector and will apply to all staff subject to the claims. This was a claim against NGOs and not directly against the government. The parties have agreed a process to ensure undervaluation does not occur again, involving a review to take place in August 2022, or sooner if required.

The Trustees are not aware of any other contingent liabilities as at 30 June 2023 (2022: Nil).

8. Events after reporting date

Settlement of the Ngāpuhi Service Station occurred on 28 August 2023. While the settlement has taken place post balance date, assets included in the sale have been reclassified in the 30 June 2023 balance sheet from property, plant and equipment to assets held for sale. The amount recorded against assets held for sale reflects the lower of carrying or net realisable value and is prior to any final settlement fees such as commission, legal fees and rates.

There have been no other significant events after reporting date which require disclosure in these financial statements.

9. Investment in Kaikohe Berryfruit Limited Partnership

NAHC currently has two directors in Kaikohe Berryfruit General Partner Limited (KBGPL), and Far North Holdings Limited (FNHL) has one, however NAHC has the right to appoint three directors. As at June 2023, the Group held an 88% controlling share over KBGPL (2022:76%).

In 2022 the Group applied the acquisition method to account for the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value. The Directors have deemed the fair value of the assets and liabilities of KBLP on acquisition is cost.

Report of the Independent Auditor on the summary financial report

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To the Trustees of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi

Opinion

The summary financial report, which comprise the summary consolidated statement of financial position as at 30 June 2023, the summary consolidated statement of comprehensive revenue and expense, summary consolidated statement of changes in net assets/equity, summary consolidated statement of cash flows and the summary statement of service performance information for the year then ended, and related notes, are derived from the audited financial report of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and its controlled subsidiaries for the year ended 30 June 2023.

In our opinion, the accompanying summary financial report is consistent, in all material respects, with the audited financial report, in accordance with PBE FRS-43: *Summary Financial Statements* issued by the New Zealand Accounting Standards Board.

Summary financial report

The summary financial report does not contain all the disclosures required by Public Benefit Entity International Public Sector Accounting Standard (PBE IPSAS) Not-for-Profit. Reading the summary financial report and the auditor's report thereon, therefore, is not a substitute for reading the audited financial report and the auditor's report thereon. The summary financial report and the audited financial report do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial report.

The Audited Financial Report and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial report in our report dated 17 November 2023.

Other Information than the Summary Financial Report and Auditor's Report Thereon

The Trustees are responsible for the other information. The other information comprises of various Annual report information including but not limited to the respective Chair's and CEO's reports, and other Schedules and Register of Interests included in the Annual Report on pages 3 to 101, but does not include the financial statements and statement of service performance and our auditor's report thereon.

Our opinion on the summary consolidated financial statements and summary consolidated statement of service performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the summary financial statements and summary statement of service performance, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and statement of service performance, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Trustees' Responsibility for the Summary Financial Report

The Trustees are responsible for the preparation of a summary of the audited financial report of Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and its controlled subsidiaries in accordance with PBE FRS-43: *Summary Financial Statements*.

Auditor's Responsibility

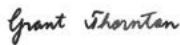
Our responsibility is to express an opinion on whether the summary financial report is consistent, in all material respects, with the audited financial report based on our procedures, which were conducted in accordance with International Standard on Auditing (New Zealand) (ISA (NZ)) 810 (Revised), *Engagements to Report on Summary Financial Statements*.

Other than in our capacity as auditor we have no relationship with, or interest in, Te Rūnanga-Ā-Iwi-Ō-Ngāpuhi and its controlled subsidiaries.

Restricted Use

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees, as a body, those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Entity and the Trustees, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



Auckland, New Zealand

17 November 2023

Wahi Mahi

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